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1808  
4  
F. 68 \*

W 1808 J. M. 18<sup>th</sup>

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**K E Y**  
TO THE  
**ELEMENTS**  
OF  
**BOOK-KEEPING:**  
IN A SERIES OF  
**SHORT EXAMPLES,**  
FOR  
**THE USE OF SCHOOLS.**

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**Containing Journal and Leger.**

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**SECOND EDITION.**

**DUBLIN :**  
**PRINTED BY JOHN PORTEOUS,**  
**MOORE-STREET.**

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**MDCCXXXV.**





**F**irst *Set.*

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**C A S H   A C C O U N T.**

## FIRST SET, CASH ACCOUNT.

*Dr.**Cash,*

1831 Mar.			£	80	0	0
1	To Balance on hand this date	-	£	80	0	0
"	Goods for Sales this day	-		17	2	9
2	William Thompson	-		41	10	0
"	Goods for Sales this day	-		11	5	8
3	John Hunter	-		9	10	0
"	Goods for Sales this day	-		13	7	0
4	do.	-		23	17	0
5	a Legacy	-		93	4	8
"	Goods for Sales this day	-		19	14	9
7	Samuel Ely	-		4	15	0
"	Hanney	-		4	0	0
"	Goods for Sales this day	-		11	2	0
			£	329	8	10

*Contra,*

1831 Mar.		<i>Contra,</i>	<i>Cr.</i>
1	By J. Cumming for Books	-	£76 3 4
2	" House expenses last week	-	1 17 0
"	" Hopston and Co.	-	25 0 0
3	" House rent	-	25 0 0
"	" Taxes -	-	3 9 0
4	" Thomas Mason	-	5 9 8
"	" John Cumming	-	27 9 0
"	" Thomas White	-	9 15 0
5	" Wages to Shopman	-	7 10 0
"	" Coals -	-	2 5 0
"	" William Wilson	-	9 17 0
7	" Waddel & Co. -	-	35 0 0
"	" Hanney	-	13 5 0
"	" Balance in my hands	-	87 8 10
			329 8 10



**Second Set.**

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**CASH AND PERSONAL  
ACCOUNTS.**

<i>Dr.</i>	<i>Stock,</i>	[FOL. 1
1832 Jan'y 12	To Balance . . .	£50 10

1832		<i>Dr.</i>	<i>Cash,</i>			
<i>Jany</i>	1	To Stock	-	-	£50	10 9
	"	W. Reid	-	-	20	0 0
	"	John Robertson	.	.	20	0 0
3	"	James Thompson	.	.	69	3 6
8	"	John Robertson	.	.	25	0 0
9	"	James Thompson	.	.	7	16 0
11	"	John Robertson	.	.	5	13 0
12	"	James Thompson	.	.	50	0 0
					£	248 3 3

FOL. 1]

*Contra,**Cr.*

1832					
<i>Jany</i>	1	By Cash	.	.	£50 10 9

1832		<i>Contra,</i>		<i>Cr.</i>	
<i>Jany</i>	1	By James Thompson	.	.	£53 0 4
	4	" William Reid	.	.	20 0 0
	5	" John Robertson	.	.	35 0 0
	"	" William Reid	.	.	27 2 6
	6	" William Reid	.	.	10 0 0
	8	" James Thompson	.	.	37 5 6
	10	" John Robertson	.	.	15 13 0
		" Balance on hand	.	.	49 15 11
				£	248 3 3

<i>Dr.</i>	<i>William Reid,</i>	[FOL. 2
1832 <i>Jany</i> 12	To Cash . . . .	£20 0 0
	," do. . . .	27 2 6
	," do. . . .	10 0 0
		£57 2 6
1832	<i>Dr. James Thompson,</i>	
<i>Jany</i> 1 8	To Cash . . . .	£53 6 4
	," do. . . .	37 5 6
	," Balance . . . .	36 7 8
		£ 126 19 6
1832	<i>Dr. John Robertson,</i>	
<i>Jany</i> 5 10	To Cash . . . .	£35 0 0
	," do. . . .	15 13 0
		£50 13 0
1832	<i>Dr. Balance,</i>	
<i>Jany</i> 12	To Cash . . . .	49 15 11
	," William Reid . . . .	37 2 6
		£86 18 5





**Third Set.**

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**C A S H**  
**AND**  
**ANOTHER REAL ACCOUNT.**



## JOURNAL.

15

FOL. 1] Dublin, January 1st, 1832.

L. 1	Sundries Dr. to Stock,			
. 1	Cash -	£400	5	0
. 2	Wine, 50 pipes -	3500	0	0
		<u>          </u>	<u>          </u>	<u>          </u>
		3900	5	0
	<i>Febry. 1st,</i>			
. 1	Cash Dr. to Wine,			
. 2	Sold to Williamson & Co. 6 pipes at £75 -	450	0	0
	The Cash came in and Wine went out, therefore Cash is Dr.			
	10	<u>          </u>	<u>          </u>	<u>          </u>
. 1	Cash Dr. to Wine,			
. 2	Sold James Allen & Co. 10 pipes at £75 10s. -	755	0	0
	<i>March 12th,</i>			
. 2	Wine Dr. to Cash,			
. 1	Bought of William Adams, 17 pipes at £73 5s. -	1245	5	0
	Here the Wine came in and Cash went out, therefore, Wine is Dr.			
	30	<u>          </u>	<u>          </u>	<u>          </u>
. 1	Cash Dr. to Wine,			
. 4	Sold to Michael Sullivan & Co. 50 pipes at £75 -	3750	0	0

Dublin, April 2d, 1832. FOL. 2]

L. 2	Wine Dr. to Cash,			
. 1	Bought of Joseph Staunton, 37 pipes at £75	-	2775	0 0
	15	=====	=====	=====
. 1	Cash Dr. to Wine,			
. 2	Sold to James Allen & Co. 3 pipes at £81 7s.	-	244	1 0
	May 5th,	=====	=====	=====
. 1	Cash Dr. to Wine,			
. 2	Sold to Charles Thompson, 1 pipe at £82	-	82	0 0
	26	=====	=====	=====
. 1	Cash Dr. to Wine,			
. 2	Sold to Anderson & Co. 5 pipes which had sustained injury at £64	-	320	0 0
	June 16th,	=====	=====	=====
1	Wine Dr. to Cash,			
. 2	Bought of William Adams, 18 pipes at £65	£1170 0 0		
	5 do., 71	355 0 0		
	18	=====	=====	=====
		1525	0 0	
. 1	Cash Dr. to Wine,			
. 2	Sold to Thomas Brett, 2 pipes at £73	-	146	0 0

FOL. 3] Dublin, June 30th, 1832.

L. 1	Cash Dr. to Wine,				
. 2	Sold to M. Sullivan & Co.				
	10 pipes at £69 - £690 0 0				
	7 do. , 75 - 522 0 0				
		1215 0 0			
	July 1st,				
. 2	Balance Dr. to Sundries				
. 1	Cash . : £1817 1 0				
. 2	Wine, 20 pipes at £70 1400 0 0				
	do. 13 do. , 73 5s. 955 5 0				
		4169 6 0			

## **LEGER.**

*Dr.* *Stock.* [FOL. 1.]

1832				
<i>July</i>	1	To Balance for my net Capital	.	.
			34169	6 0
			4169	6 0

1132	<i>Dr.</i>	<i>Cash.</i>			
<i>Jany</i> 1	To Stock	.	.	400	5 0
<i>Feby</i> 1	Wine rcd, from Williamson & Co.	James Allen & Co.	2 450	0 0	
10	" do. " "	M. Sullivan & Co.	2 755	0 0	
<i>Mar</i> 30	" do. " "	James Allen & Co.	2 3750	0 0	
<i>April</i> 15	" do. " "	Charles Thompson	2 244	1 0	
<i>May</i> 5	" do. " "	Anderson & Co.	2 82	0 0	
26	" do. " "	Thomas Brett	2 320	0 0	
<i>June</i> 18	" do. " "	M. Sullivan & Co.	2 146	0 0	
30	" do. " "		2 1215	0 0	
				7362	6 0

FOL. 1.]

*Contra,*

1832					
Jan'y 1	By Sundries . . . .		1	3900	5 0
July 1	" Profit & Loss for net gain on Wine		3	269 1	0
				4169 6	0

1832	<i>Contra.</i>	<i>Cr.</i>			
Mar 12	By Wine, paid William Adams .	2	1245	5 0	
April 2	" do. , Joseph Staunton .	2	2775	0 0	
June 16	" do. , William Adams & Co.	2	1525	0 0	
July 1	" Balance . . . .	3	1817	1 0	
			7362	6 0	

<i>Dr.</i>	<i>Wine.</i>	<i>[FOL. 2.]</i>		
1832				
Jan 1	To Stock on hand - - -	PIPES		
		50	1 3500	0 0
Mar 12	" Cash paid W. Adams & Co. for	17	1 1245	5 0
April 2	" do. " Jos. Staunton "	37	1 2775	0 0
June 16	" do. " William Adams "	23	1 1525	0 0
30	" Profit and Loss for gain		2 269	1 0
	Pipes 127		9314	6 0
1832	<i>Dr. Profit &amp; Loss,</i>			
July 1	To Stock for Balance . . .	3	269	1 0
1832	<i>Dr. Balance.</i>			
July 1	To Cash remaining in my hands .	1	1817	1 0
"	" Wine remaining unsold, 33 pipes	2	2352	5 0
			4169	6 0

FOL. 2.]

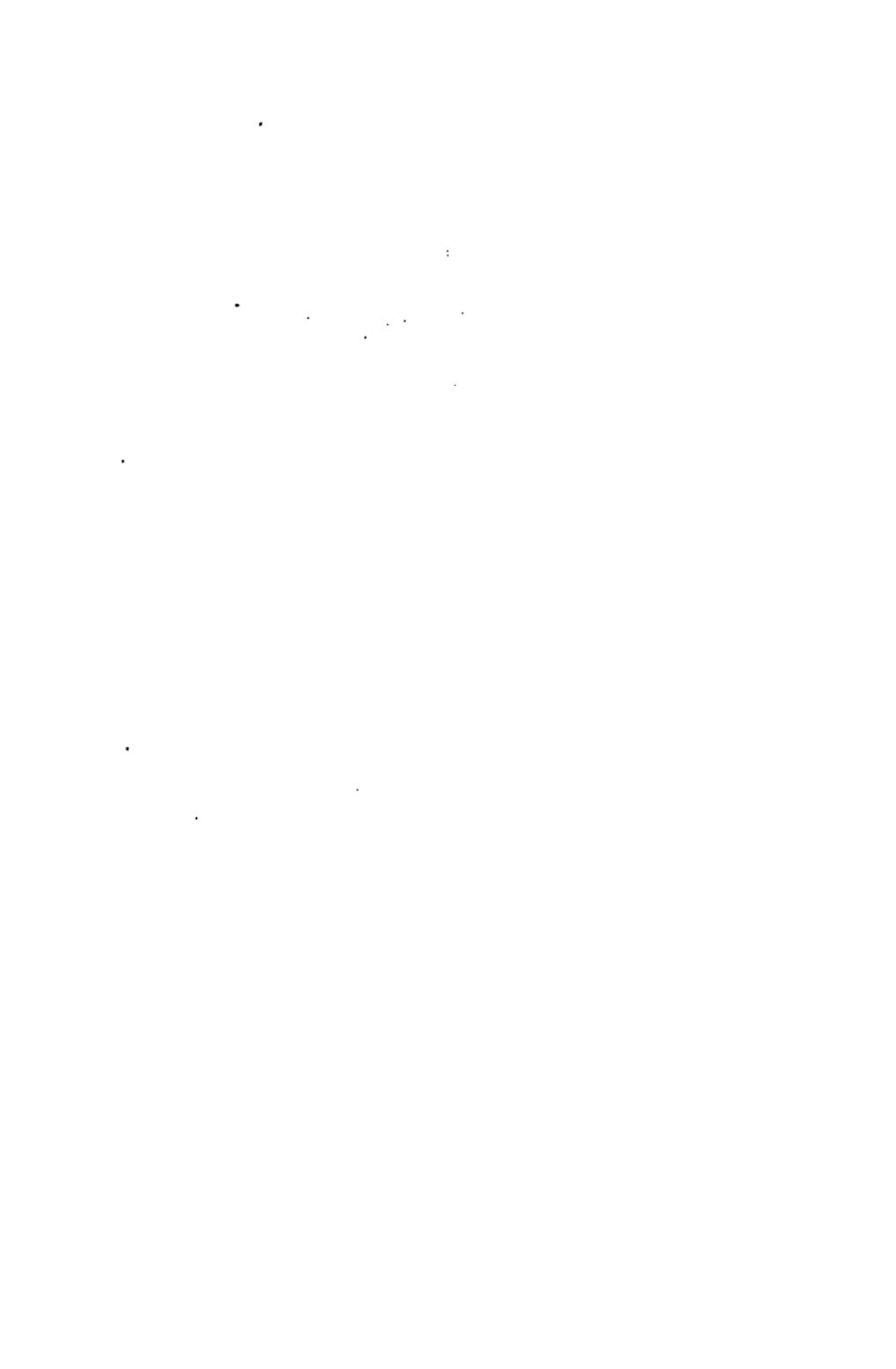
Contra.

Cr.

				PIPPES			
1832							
<i>Feby</i>	1	By	Cash from Williamson & Co.	6	1	450	0 0
	10	"	do. " James Allen & Co.	10	1	755	0 0
<i>Mar</i>	30	"	do. " M. Sullivan & Co.	50	1	3750	0 0
<i>Aprl</i>	15	"	do. " James Allen & Co.	3	1	244	1 0
<i>May</i>	5	"	do. " Charles Thompson	1	1	82	0 0
	26	"	do. " Anderson & Co.	5	1	320	0 0
<i>June</i>	18	"	do. " Thomas Brett	2	1	146	0 0
	30	"	do. " M. Sullivan & Co.	17	1	1215	0 0
<i>July</i>	1	"	Balance . . . .	33	2	2352	5 0
				<hr/>			
			Pipes	127		9314	6 0
				<hr/>			

1832	<i>Contra.</i>	<i>Cr.</i>	
June 30	By Wine for gain . . .	2 269	1 0

1832		<i>Contra.</i>	<i>Cr.</i>		
<i>July</i>	1	By Stock for my net Capital	.	14169	6 0
				4169	6 0



**Fourth Set.**

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**CASH ACCOUNT,**

**WITH**

**A GENERAL GOODS ACCOUNT.**

## JOURNAL.

Dublin, January 1st, 1832. FOL. 1]

Sundries Dr. to Stock,				
Cash . . . .	£319 18	4		
Goods . . . .	017 17	4		
	—————	—————	2337	15 8
1	—————	—————	—————	—————
Dr. Goods				
To Cash Paid Waddell & Co. . .	107	19	3	
1	—————	—————	—————	—————
Dr. Goods				
To Cash paid Thos. White for printing	45	7	0	
1	—————	—————	—————	—————
Dr. Cash				
To Goods for amount of this day's sale	27	6	2	
2	—————	—————	—————	—————
Dr. Goods,				
To Cash paid John Cumming for Books	15	19	0	
2	—————	—————	—————	—————
Dr Goods,				
To Cash paid Wm. Wilson for binding	13	19	8	
2	—————	—————	—————	—————
Dr. Cash,				
To Goods for amount of this day's sales	131	17	0	
4	—————	—————	—————	—————
Dr. Cash,				
To Goods for 50 copies Murray's Gram- mar . . . . .	7	10	0	
4	—————	—————	—————	—————
Dr. Goods,				
To Cash paid Curry & Co.	19	3	0	

FOL. 2] Dublin, January 4th, 1832.

Dr. Goods,				
To Cash paid M'Donnell for Printing-paper	- - -	27	15	7
	4			
Dr. Cash,				
To Goods for amount of 25 copies of Murray's Grammar	- - -	3	15	0
	4			
Dr. Cash,				
To Goods for amount of sales this day		17	15	9
	5			
Dr. Goods,				
To Cash remitted Wesley & Co. -		45	8	0
	5			
Dr. Cash,				
To Goods for amount received from William M'Comb	- - -	87	0	0
	5			
Dr. Cash,				
To Goods for amount of sales this day		63	19	2
	6			
Dr. Balance,				
To Cash - - -		£383	14	11
To Goods - - -		1987	18	9
		2971	13	8

## LEGER.

*Dr.*                  *Stock,*                  [FOL. 1]

1832		To Balance for my net Capital	-	2371	13	8
<i>Jany</i>	6					
				2371	13	8

1832		<i>Dr.</i>	<i>Cash,</i>			
<i>Jany</i>	1	To Stock	-	319	18	4
"	"	Goods amount of Sales	-	27	6	2
2	"	Do.      do.	-	131	17	0
4	"	Do.      -	-	7	10	0
"	"	Do.      -	-	3	15	0
"	"	Do.      -	-	17	15	9
5	"	Do.      -	-	87	0	0
"	"	Do.      -	-	63	19	2
				659	1	5

1832		<i>Dr.</i>	<i>Goods,</i>			
<i>Jany</i>	1	To Stock	-	2017	17	4
"	"	Cash paid Waddell & Co.	-	107	19	3
"	"	Do.      Thomas White	-	45	7	0
2	"	Do.      John Cumming	-	15	19	0
"	"	Do.      William Wilson	-	13	19	8
4	"	Do.      Curry & Co.	-	19	3	0
"	"	Do.      M'Donnell & Co.	-	27	15	7
5	"	Do.      Wesley & Co	-	45	3	0
6	"	Profit and Loss for gain	-	33	18	0
				2327	1	10

FOL. 1]

*Contra,**Cr.*

1832						
Jany	1	By Sundries	-	-	2337	15 8
	6	" Profit & Loss for net gain on Goods	-	-	33	18 0
					2371	13 8

1832						
Jany	1	By Goods	-	-	107	19 3
	"	Do.	-	-	45	7 0
	2	" Do.	-	-	15	19 0
	"	Do.	-	-	13	19 8
	4	" Do.	-	-	19	3 0
	"	Do.	-	-	27	15 7
	5	" Do.	-	-	45	3 0
	6	" Balance	-	-	383	14 11
					659	1 5

1832						
Jany	1	By Cash	-	-	27	6 2
	2	" Do.	-	-	131	17 0
	4	" Do.	-	-	7	10 0
	"	Do.	-	-	3	15 0
	"	Do.	-	-	17	15 9
	5	" Do.	-	-	87	0 0
	"	Do.	-	-	63	19 2
	6	" Balance	-	-	1987	18 9
					2327	1 10

*Dr.**Profit and Loss,*

[FOL. 2.]

1832						
Jany	6	To Stock for net gain	-	-	33	18 0

1832		<i>Dr.</i>	<i>Balance,</i>			
Jany	6	To Cash remaining in my hands	-	383	14	11
"	"	Goods remaining unsold	-	1987	18	9
				2371	13	8

FOL. 2]

*Contra,**Cr.*

1832					
<i>Jany</i>	6	By Goods for net gain	-	-	33 18 0



1832					
<i>Jany</i>	6	<i>Contra,</i>	<i>Cr.</i>		
		By Stock for my net Capital	-	2371 13 8	
				2371 13 8	



**Fifth Set.**

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**PERSONAL ACCOUNTS,**

**IN ADDITION TO**

**REAL ACCOUNTS.**

## JOURNAL.

Dublin, January 1st, 1832. [FOL. 1]

L. 1	Sundries Dr. to Stock,				
. 1	Cash - - -	£254 18 10			
. 1	Goods - - -	1217 2 3			
		_____			
			1472	1	1
	1	_____	=====	=====	=====
. 1	Dr. Goods,				
. 2	To John Black & Co. for amount of Invoice - - -		117	19	5
	1	_____	=====	=====	=====
. 1	Dr. Cash,				
. 1	To Goods, amount of sales this day		13	4	2
	2	_____	=====	=====	=====
. 2	Dr. James White,				
. 1	To Cash on account - - -		20	0	0
	2	_____	=====	=====	=====
. 1	Dr. Cash,				
. 2	To Profit and Loss for the amount of the late Mr. Gordon's Legacy -		18	10	0
	2	_____	=====	=====	=====
. 1	Dr. Cash,				
. 1	To Goods for amount of Sales this day		13	14	9
	3	_____	=====	=====	=====
. 1	Dr. Goods,				
. 2	To James White for an Edition of Euclid's Elements - - -		75	3	4

FOL. 2] *Dublin, January 3d, 1832.*

L. 1	Dr. Cash,				
. 1	To Goods, amount of this day's Sales	11	2	7	
	4				
. 2	Dr. A. Macarthur,				
. 1	To Goods - - -	6	2	6	
	4				
. 2	Dr. James White,				
. 1	To Cash - - -	40	0	0	
	4				
. 2	Dr. Profit and Loss,				
. 1	To Cash, paid Clerk's salary $\frac{1}{2}$ year	37	10	0	
	4				
. 1	Dr. Cash,				
. 1	To Goods, amount of this day's Sales	5	2	3	
	5				
. 2	Dr. John Blake & Co.				
. 1	To Cash - - -	100	0	0	
	5				
. 1	Dr. Goods,				
. 2	To James White per Invoice -	2	16	0	
	5				
. 1	Dr. Cash,				
. 1	To Goods, amount of Sales this day	15	7	6	

*Dublin, January 6th, 1832. [FOL. 3]*

L. 1	Dr. Goods,				
. 2	To John Black & Co. per Invoice,	53	8	0	
	6				
. 2	Dr. A. Macarthur,				
. 1	To Goods - - -	18	2	0	
	6				
. 2	Dr. James White,				
. 1	To Cash - - -	17	19	4	
	6				
. 2	Dr. Profit and Loss,				
. 1	To Cash, $\frac{1}{2}$ year's rent of Warehouse	50	0	0	
	6				
. 1	Dr. Cash,				
. 2	To Profit and Loss, gained by a House	20	0	0	
	6				
. 1	Dr. Cash,				
. 1	To Goods, amount of Sales this day	.7	18	2	
	8				
. 1	Dr. Cash,				
. 2	To A. Macarthur - - -	20	0	0	
	8				
. 2	Dr. A. Macarthur,				
. 1	To Goods - - - - -	2	14	0	

FOL. 4] *Dublin, January 8th, 1832.*

L. 2	<b>Dr. John Black &amp; Co.</b>			
. 1	To Cash remitted them - - -	60	0	0
	8			
. 1	<b>Dr. Cash,</b>			
. 1	To Goods, amount of this day's Sales	9	19	7
	9			
. 2	<b>Dr. Profit and Loss,</b>			
. 1	To Cash Lost - - -	10	0	0
	9			
. 1	<b>Dr. Balance,</b>			
. 2	To Cash - - - £54 8 6			
	To Goods - - - 1398 15 7			
	To A. Macarthur - - - 6 18 6			
		1160	2	7
. 1	<b>Cr. Balance,</b>			
. 2	By John Black & Co.	11	7	5

## LEGER.

*Dr.*                    *Stock,*                    [FOL. 1]

			LF			
1832		To Profit and Loss for net loss -	2	23	5	11
<i>Jany</i>	9	" Balance for my net Estate -	2	1448	15	2
			<hr/>	<hr/>	<hr/>	<hr/>
			1472	1	1	<hr/>
			<hr/>	<hr/>	<hr/>	<hr/>

		<i>Dr.</i>	<i>Cash,</i>			
1832						
<i>Jany</i>	1	To Stock	-	1	254	18 10
"	"	Goods	-	1	13	4 2
2	"	Profit and Loss	-	2	18	10 0
"	"	Goods	-	1	13	14 9
3	"	Do.	-	1	11	2 7
4	"	Do.	-	1	5	2 3
5	"	Do.	-	1	15	7 6
6	"	Profit and Loss	-	2	20	0 0
"	"	Goods	-	1	7	18 2
8	"	A. Macarthur	-	2	20	0 0
"	"	Goods	-	1	9	19 7
				<hr/>	389	17 10
				<hr/>	<hr/>	<hr/>

		<i>Dr.</i>	<i>Goods,</i>			
1832						
<i>Jany</i>	1	To Stock	-	1	1217	2 3
"	"	John Black and Co. per Invoice	-	2	117	19 5
3	"	James White	do.	2	75	3 4
5	"	Ditto	do.	2	2	16 0
6	"	John Black and Co.	do.	2	53	8 0
9	"	Profit and Loss for gain	-	2	35	14 1
				<hr/>	1502	3 1
				<hr/>	<hr/>	<hr/>

FOL. 1]		<i>Contra,</i>				Cr.				
1832	Jany	I	By Sundries	-	-	-	LP	1472	1	1
								1472	1	1
1832			<i>Contra,</i>				Cr.			
Jany	2	By James White	-	-	-	-	2	20	0	0
	4	" Do.	-	-	-	-	2	40	0	0
	"	Profit and Loss	-	-	-	-	2	37	10	0
	5	" John Black and Co.	-	-	-	-	2	100	0	0
	6	" James White	-	-	-	-	2	17	19	4
	"	Profit and Loss	-	-	-	-	2	50	0	0
	8	" John Black and Co.	-	-	-	-	2	60	0	0
	9	Profit and Loss	-	-	-	-	2	10	0	0
	"	Balance	-	-	-	-	2	54	8	6
								389	17	10
1832			<i>Contra,</i>				Cr.			
Jany	I	By Cash	-	-	-	-	1	13	4	2
	2	" Do.	-	-	-	-	1	13	14	9
	3	" Do.	-	-	-	-	1	11	2	7
	4	" A. Macarthur	-	-	-	-	2	6	2	6
	"	Cash	-	-	-	-	1	5	2	3
	5	" Do.	-	-	-	-	1	15	7	6
	6	" A. Macarthur	-	-	-	-	2	18	2	0
	"	Cash	-	-	-	-	1	7	18	2
	8	" A. Macarthur	-	-	-	-	2	2	14	0
	"	Cash	-	-	-	-	1	9	19	7
	9	Balance	-	-	-	-	2	1398	15	7
								1502	3	1

<i>Dr.</i>	<i>John Black &amp; Co.</i>	[FOL. 2]
1832		
Jany 5	To Cash - - -	1 100 0 0
8	," Do. - - -	1 60 0 0
9	," Balance - - -	2 11 7 5
		171 7 5
1832	<i>Dr. James White,</i>	
Jany 2	To Cash - - -	1 20 0 0
4	," Do. - - -	1 40 0 0
6	," Do. - - -	1 17 19 4
		77 19 4
1833	<i>Dr. A. Macarthur,</i>	
Jany 4	To Goods - - -	1 6 2 6
6	," Do. - - -	1 18 2 0
8	," Do. - - -	1 2 14 0
		26 18 6
1832	<i>Dr. Profit &amp; Loss,</i>	
Jany 4	To Cash - - -	1 37 10 0
6	," Do. - - -	1 50 0 0
9	," Do. - - -	1 10 0 0
		97 10 0
1832	<i>Dr. Balance,</i>	
Jany 9	To Goods remaining unsold -	1 1298 15 7
"	," A. Macarthur, due by him -	2 6 18 6
"	," Cash remaining on hand -	1 54 8 6
		1460 2 7

FOL. 2]		<i>Contra,</i>	<i>Cr.</i>
1832			
Jany	1	By Goods per Invoice - -	1 117 19 5
	6	" Do. " do. - -	1 53 8 0
			171 7 5
1832		<i>Contra,</i>	<i>Cr.</i>
Jany	3	By Goods - - -	1 75 3 4
	5	" Do. - - -	1 216 0
			77 19 4
1832		<i>Contra,</i>	<i>Cr.</i>
Jany	8	By Cash - - -	1 20 0 0
	9	" Balance - - -	2 618 6
			26 18 6
1832		<i>Contra,</i>	<i>Cr.</i>
Jany	2	By Cash amt. of Mr. Gordon's Legacy	1 18 10 0
	6	" Do. gained by a House -	1 20 0 0
	9	" Goods for gain - -	1 35 14 1
	"	" Stock for loss - -	1 23 5 11
			97 10 0
1832		<i>Contra,</i>	<i>Cr.</i>
Jany	9	By John Black & Co. due to them	2 11 7 5
	"	" Stock for my net Capital -	1 1448 15 2
			1460 2 7



**Sixth Set.**

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**REAL ACCOUNTS,**

**SUBDIVIDED INTO**

**VARIOUS KINDS OF GOODS;**

**ALSO OF**

**TRANSACTIONS BY BILLS,**

**WITH DISCOUNT, INTEREST, &c. &c.**

## JOURNAL

Dublin, January 1st, 1832.

L. 1	Cr. Stock,				
. 1	By Alum -	7cwt. 3qr. 0lb.	5	8	6
. 1	" Copperas -	23 0 3	6	12	3
. 2	" Tobacco -	12 1 13	415	10	0
. 2	" Sugar -	12 3 0	28	13	9
. 2	" Opium -	0 0 73	44	14	3
. 2	" Galls -	0 0 146	18	5	0
. 3	" Clover-seed -	12 2 0	50	0	0
. 3	" Corkwood 8 ton 5	0 0	214	10	0
. 3	" Barrel Staves 26m -	- -	315	18	0
3	" Bottles 8½ Gross -	- -	11	9	6
4	" Wines 24 pipes 218 doz. -	-	1952	2	0
7	" Castellaine & Co. -	£42 5 0			
. 7	" Cearns, Cary & Co. -	72 10 4	114	15	4
		—			
. 4	" Bills Receivable -	-	159	5	0
. 1	" Cash -	-	137	10	0
. 5	" Warehouse and Stores -	-	1200	0	0
		—	4674	13	7
	1	—	—	—	—
. 1	Dr. Stock,				
. 8	To E. Grimshaw due him £102 6 8				
. 7	" Thos. Sherlock & Co. due them - - 57 9 2				
. 9	" Coutts & Co. - - 37 19 0		197	14	10
. 4	" Bills Payable for my acceptances		1226	12	8
	2	—	1424	7	6
. 3	Cr. Anto. Silva & Co St. Ubes,		—	—	—
. 5	By Salt, shipped per the Active, 33 tons		167	10	0
	2	—	—	—	—
. 4	Cr. Edward Smith & Co.				
. 5	By Herrings, 70 barrels ~ 3 months		67	16	3

Dublin, January 3d, 1832. [FOL. 2]

L. 5	Cr. W. G. Taylor, London,			
. 6	By Leghorn Hats, 4 cases, 31 days	785	3	10
	4			
. 6	Cr. J. Jameson, Dodder Bank,			
. 6	By Malt Spirits, 3 puncheons -	47	8	0
	4			
. 6	Dr. Malt Spirits,			
. 1	To Cash, paid duty and fees on 1 pun.	7	6	8
	6			
. 6	Dr. John Campbell and Co. Sackville-street,			
. 6	To Malt Spirits, 1 pun. sold them -	25	18	0
	6			
6	Dr. Ward, Pring and Herron, Westmoreland-street,			
. 2	To Opium, 16½lb. - 2 months	11	19	3
	7			
. 1	Dr. Cash			
. 4	To Wine sold E. Grant 3 dozen Cape	3	15	0
	7			
. 7	Cr. Castellaine, Schaezler & Co. London,			
. 7	By Brandy, per Aurora, 4 Casks, 90 days	266	0	0
	7			
. 3	Dr. Antonio Silva & Co.			
. 4	To Bills Payable, accepted their draft, 23d April -	167	10	0

Dublin, January 7th, 1832. [FOL. 3]

L. 6	Dr. Malt Spirits,				
. 1	To Cash, paid duty on 2 puncheons	14	13	4	
	9	==	==	==	
. 6	Dr. John Jameson & Co.				
. 6	To Malt Spirits 56 Gallons -	26	12	0	
	9	==	==	==	
. 6	Cr. John Campbell & Co.				
. 1	By Cash on account - -	50	0	0	
	10	==	==	==	
. 5	Dr. Salt,				
. 1	To Cash, paid duty - -	11	18	4	
	10	==	==	==	
. 6	Dr. Leghorn Hats,				
. 1	To Cash, paid freight and charges -	7	0	6	
	11	==	==	==	
. 6	Cr. Ward, Pring & Co.				
. 4	By Bills Receivable, for Finlay & Co's. acceptance, 61 days -	10	0	0	
. 1	,, Cash in full - - -	1	19	3	
	11	==	==	==	
. 7	Dr. Thomas Sherlock & Co.				
. 3	To Barrel staves, 6m. - - -	90	0	0	
	12	==	==	==	
. 8	Dr. Robert Smith, Stephen's- Green, at 2 months,				
. 4	To Wine, 2 pipes Port, & 19 doz. Cape	192	4	6	
. 3	,, Bottles, 8½ gross - -	12	15	0	
	204	19	6		

FOL. 4] *Dublin, January 13th, 1832.*

L. 7	Cr. Cearns, Cary & Co. Liverpool, 4 months,			
-				
. 8	By Pot Ashes, 75 barrels	348	15	0
	13	====	====	====
. 8	Dr. Ebnzr. Grimshaw, Meath-street, 2½ per cent. for Cash,			
-				
. 1	To Copperas, 14½ cwt.	4	14	3
	14	====	====	====
. 7	Dr. Castellaine, Schaezler & Co.			
-				
. 4	To Bills Payable for my acceptance of their draft	266	0	0
	14	====	====	====
. 6	Dr. John Jameson & Co.			
-				
. 4	To Bills Payable for my acceptance of his draft	47	8	0
	15	====	====	====
. 4	Dr. Edward Smith & Co.			
-				
. 4	To Bills Receivable, Delacour's acceptance	£50	0	0
. 1	,, Cash in full of Herrings	17	16	3
	16	====	====	====
. 1	Dr. Cash,			
-				
. 5	To Herrings, for 20 barrels sold to Mendicity Institution	25	0	0
	16	====	====	====
. 1	Dr. Cash,			
-				
. 2	To Galls, sold A. Macarthur 12lb.	£1	12	0
. 1	,, Copperas, 3lb.	9	0	3
	12	====	====	====

*Dublin, January 17th, 1832. [FOL. 5]*

L. 7	Dr. Thomas Sherlock & Co. — Abbey-street, 61 days,			
. 5	To Salt, 12 tons, sold him .	75	0	0
	17			
. 7	Cr. Thomas Sherlock & Co.			
. 4	By Bills Receivable, Tottenham's note . . £40 0 0			
. 1	" Cash . . 34 5 0			
. 8	" Discount allowed 2 months' interest . . 0 15 0	75	0	0
	17			
. 8	Dr. Ebenezer Grimshaw, at 2½ per cent. for Cash,			
. 1	To Alum, 5 cwt. . . £3 5 0			
. 3	" Staves, 10m. . . 150 0 0			
. 3	" Clover seed, 3 cwt. . . 15 0 0	168	5	0
	17			
. 7	Cr. Thomas Sherlock,			
. 1	By Cash on account . . . 20	0	0	0
	19			
. 5	Dr. Wm. G. Taylor, London,			
. 4	To Bills Payable, remitted him my note, 31 days . . . . 500	0	0	0
	19			
. 4	Dr. Bills Payable,			
. 1	To Cash, paid my acceptance to John- son and Co. . . . 36	5	3	
	21			
. 5	Dr. Warehouse and Stores,			
. 1	To Cash, paid Carolan & Co. for altera- tions . . . . 15	0	0	

FOL. 6] *Dublin, January 23d, 1832.*

L. 7	Dr. Thomas Sherlock & Co. 3 months' bill,			
. 8	To Ashes, 12 bar. - £21 0 0			
. 5	" HERRINGS, 15 do. - 19 10 0			
. 3	" Staves, 10 m. - 150 0 0			
. 5	" Salt, 10 Ton - 62 10 0			
		253	0	0
	23			
. 1	Dr. Cash,			
. 2	To Opium, 40 lb. - £26 0 0			
. 2	" Galls 50 lb. - 6 17 6			
. 1	" Copperas, 8½ Cwt. - 2 11 0			
. 7	" Brandy, 1 cask - 87 0 0			
		122	8	6
	25			
. 8	Dr Robert Smyth, 3 months,			
. 7	To Brandy 1 cask - £97 14 6			
. 2	" Sugar, 12 Cwt. 3 qr. 28 1 0			
. 4	" Wine, 3 pipes 30 doz. 287 5 0			
		403	0	6
	25			
. 7	Dr. Castellaine & Co. London,			
. 8	To Robert Smyth for his acceptance, 31 days - £282 0 0			
. 8	" Discount in full - 3 3 10			
		285	3	10
	25			
. 9	Dr. Coutts & Co. London,			
. 1	To Cash paid for Hodgens' dft. on Hil- ton, 31 days - - -			
		200	0	0
	25			
. 9	Dr. Rent and Charges,			
. 1	To Cash paid Rent of Warehouse for last month . . .		7	10 0

Dublin, January 29th, 1832. [FOL. 7]

L. 9	<b>Dr. Rent and Charges,</b>			
• 1	To Cash, paid postage, twine, packing cases, &c.	5	16	8
	„ Cash paid Clerk's & Porter's wages	6	12	0
		12	8	
29				
• 7	<b>Cr. Castellaine &amp; Co. London,</b>			
• 8	By Ashes, per William and Mary from Baltimore, 100 bar.	437	10	0
		29		
• 9	<b>Dr. Profit &amp; Loss,</b>			
• 1	To Cash, deficient in settling	0	15	3
		29		
• 8	<b>Dr. Ebenezer Grimshaw,</b>			
• 8	To Ashes, 50 bar. sold him of the cargo of William & Mary from Baltimore	250	0	0
		30		
• 8	<b>Cr. Ebenezer Grimshaw,</b>			
• 4	By Bills Receivable, four bills indorsed . . . £178 0 0			
• 1	„ Cash . . . 22 0 0			
• 8	„ Discount, 2 months' interest on Cash . . . 0 4 5	200	4	5
		31		
• 4	<b>Cr. Bills Receivable, discounted with La Touche,</b>			
• 1	By Cash for 4 bills . . . £212 4 5			
• 8	„ Discount for Interest . . . 2 0 7	214	5	0

FOL. 8] *Dublin, January 31st, 1832.*

L. 9	<b>Dr. Coutts &amp; Co. London,</b>			
. 1	To Cash paid for Hamilton's dft. on Jones and Co. . £208 19 0			
. 8	„ Discount allowed : 11 0	210	0	0
	31			
. 4	<b>Cr. Bills Receivable,</b>			
. 1	By Cash, received payment of Wilson's acceptance . . .	35	0	0
	31			
. 7	<b>Dr. Thomas Sherlock &amp; Co.</b>			
. 8	To Ashes, for error in charging 12 bar. at 35s. instead of 95s. January 23rd,	36	0	0
	31			
. 5	<b>Dr. Wm. G. Taylor, London,</b>			
. 8	To Robert Smyth for his acceptance, 31 days . £282 0 0			
. 8	„ Discount in full : 3 3 10	285	3	10
	31			
. 6	<b>Cr. John Jameson &amp; Co.</b>			
. 6	By John Campbell & Co. for 1 puncheon Malt Spirits, charged them in error, on January 9th . .	26	12	0
	31			
. 8	<b>Cr. E Grimshaw,</b>			
. 7	By Thomas Sherlock & Co. for Cash credited in error, on 17th January	20	0	0

Dublin, January 31st, 1832. [FOL. 9]

Dr. Balance,				
• 1	To Allum on hand 2ewt. 3qrs. at £1s.	3	6	0
• 2	" Opium 16lb. " 12s 9d..	9	16	0
• 2	" Galls . 84lb. " 2s. 6d.	10	10	0
• 3	" Clover seed 9cwt. 3qrs. " 80s.	39	0	0
• 3	" Corkwood Ston 5cwt. " £26.	214	10	0
• 4	" Wine 19 pipes 166 doz.	1513	10	0
• 5	" Salt 11 ton " 113s.	62	3	0
• 5	" HERRINGS 35 bar. " 20s.	35	0	0
• 6	" Leghorn Hats, 4 cases - -	792	4	4
• 6	" Malt Spirits 56 gal. " 8s. 2d.	22	17	4
• 7	" Brandy - 240 gal. " 12s.	144	0	0
• 8	" Ashes - 113 bar. " 90s.	508	10	0
• 2	" Tobacco 12cwt. 0qrs. 5lb.	404	14	0
		3760	0	8
• 4	" Bills Receivable - -	88	0	0
• 1	" Cash - -	126	1	2
• 5	" Warehouse and Stores - -	1215	0	0
		5189	1	10
• 6	" John Campbell & Co. £2 10 0			
• 7	" Thomas Sherlock & Co. 321 10 10			
• 8	" Ebenezer Grimshaw, 100 8 2			
• 8	" Robert Smyth, - 44 0 0			
• 9	" Coutts & Co. - 373 1 0	840	10	0
		6029	11	10
	31			
Cr. Balance,				
• 7	By Castellaine, Schaezler & Co. £110 1 2			
• 7	" Cearns, Cary & Co. 276 4 8	386	5	10
• 4	" Bills Payable for my acceptances per list - - -	2171	5	5
		2557	11	3

# INDEX TO LEGER, SIXTH SET.

<b>A</b>		<b>L</b>	
	FOL		FOL
Alum .....	1	Leghorn Hats .....	6
Ashes .....	8		
<b>B</b>		<b>M</b>	
Barrel Staves .....	3	Malt Spirits .....	6
Bottles .....	3		
Bills Receivable .....	4	<b>O</b>	
Bills Payable .....	4	Opium .....	2
Brandy .....	7		
Balance.....	9	<b>P</b>	
		Profit and Loss .....	9
<b>C</b>		<b>R</b>	
Copperas .....	1	Rent and Charges .....	9
Caah .....	1		
Clover seed .....	3	<b>S</b>	
Corkwood .....	3	Stock.....	1
Campbell, John & Co .....	6	Sugar .....	2
Castellaine, Schaezler & Co. ....	7	Silva, Antonio & Co. ....	3
Cearns, Cary & Co. ....	7	Smyth, Edward & Co. ....	4
Coutts & Co. ....	9	Salt .....	5
<b>D</b>		Sherlock, Thomas & Co. ...	7
Discount.....	8	Smith, Robert.....	8
<b>G</b>			
Galls.....	2	<b>T</b>	
Grimshaw, Ebenezer .....	8	Tobacco.....	2
<b>H</b>		Taylor, W. G. ....	5
Herrings .....	5		
<b>J</b>		<b>W</b>	
Jameson, John & Co. ....	6	Wine .....	4
		Warehouse and Stores .....	5
		Ward, Pring & Co. ....	6

## LEGER.

Dr.

Stock,

[FOL. I

1832			LF		
Jany	1	To Sundries - - - -	- 1424	7	6
	31	" Balance for my net Estate -	93472	0	7
			4896	8	1

1832		Dr.	Cash,		
Jany	1	To Stock	- - -	1	137 10 0
	7	" Wine	- -	4	3 15 0
	9	" John Campbell & Co.	- -	6	50 0 0
	11	" Ward, Pring & Herron	- -	6	1 19 3
	16	" Herring	- -	5	25 0 0
	"	Sundries	- -	-	1 12 3
	17	" Thomas Sherlock & Co.	- -	7	34 5 0
	"	Ditto	- -	7	20 0 0
	23	" Sundries	- -	-	122 8 6
	30	" Ebenezer Grimshaw	- -	8	22 0 0
	31	" Bills Receivable	- -	4	212 4 5
	"	Ditto	- -	4	35 0 0
				665	14 5
Feby	1	To Balance on hand	- - -	126	1 2

1832		Dr.	Alum,			
Jany	1	To Stock	- -	7cwt. 3qr.	1	5 8 6
	31	" Profit and Loss	- -		9	1 2 6
				7cwt. 3qr.		6 11 0
Feby	1	To Balance	- -	2cwt. 3qr.	3	6 0

1832		Dr.	Copperas,			
Jany	1	To Stock	- -	23cwt. 0qr. 3lb.	1	6 12 3
	31	" Profit and Loss	- -		9	0 13 3
				23cwt. 0qr. 3lb.		7 5 6

\* This Balance is taken from the Cr. side to commence a new account.  
The balances are brought down in this manner throughout this Set.

FOL. 1]

*Contra,**Cr.*

1832				LF		
<i>Jany</i>	1	By Sundries	- - -	-	4674	18 7
	31	" Profit and Loss for my net gain		9	221	14 6
					4896	8 1

1832				<i>Contra,</i>	<i>Cr.</i>		
<i>Jany</i>	4	By Malt Spirits	-	-	6	7 6	8
	7	" Do.	-	-	6	14 13	4
	10	" Salt	-	-	5	11 18	4
	"	Leghorn Hats	-	-	6	7 0	6
	15	" Edward Smyth & Co.	-	-	4	17 16	3
	19	Bills Payable	-	-	4	36 5	3
	21	Warehouse and Stores	-	-	5	15 0	0
	25	Coutts & Co.	-	-	9	200 0	0
	"	Rent and Charges	-	-	9	7 10	0
	29	Ditto	-	-	9	12 8	8
	"	Profit and Loss	-	-	9	0 15	3
	31	Coutts & Co. -	-	-	9	208 19	0
	"	Balance	-	-	9	126 1	2
						665 14	5

1832				<i>Contra,</i>	<i>Cr.</i>		
<i>Jany</i>	17						
	31	By Ebenezer Grimshaw	5cwt. 0qr.	8	3 5	0	
	"	Balance	2cwt. 3qr.	9	3 6	0	
					7cwt. 3qr.		6 11 0

1832				<i>Contra,</i>	<i>Cr.</i>		
<i>Jany</i>	16	By Cash	-	3lb.	1	0 0	3
	13	" Ebnzr. Grimshaw	14cwt. 2qr. 0lb.	8	4 14	3	
	23	" Cash	8cwt. 2qr. 0lb.	1	2 11	0	
					23cwt. 0qr. 3lb.		7 5 6

<i>Dr.</i>	<i>Tobacco,</i>			[FOL. 2]
1832 <i>Jany</i> 1	To Stock	-	12cwt. 1qr. 13lb.	LF 1 415 10 0
			<hr/> 12cwt. 1qr. 13lb.	<hr/> 415 10 0
1832 <i>Feby</i> 1	To Stock on hand	12cwt. 0qr. 5lb.		404 14 0
1832	<i>Dr.</i>	<i>Sugar,</i>		
1832 <i>Jany</i> 1	To Stock	-	12cwt. 3qr.	1 28 13 9
			<hr/> 12cwt. 3qr.	<hr/> 28 13 9
1832	<i>Dr.</i>	<i>Opium,</i>		
1832 <i>Jany</i> 1	To Stock	-	73lb.	1 44 14 3
31	" Profit and Loss	-		9 3 1 0
			<hr/> 73lb.	<hr/> 47 15 3
1832 <i>Feby</i> 1	To Stock on hand	-	16½lb.	9 16 0
1832	<i>Dr.</i>	<i>Galls.</i>		
1832 <i>Jany</i> 1	To Stock	-	146 lb.	1 18 5 0
31	" Profit and Loss	-		9 0 14 6
			<hr/> 146 lb.	<hr/> 18 19 6
1832 <i>Feby</i> 1	To Stock on hand	-	84 lb.	10 10 0

FOL. 2]

*Contra,**Cr.*

1832			LF			
Jany 31	By Balance -	12cwt. 0qr. 5lb.	9	40	14	0
"	Profit & Loss for decrease of weight 0cwt. 1qr. 8lb.		-	10	16	0
		12cwt. 1qr. 13lb.		41	10	0

1832		<i>Contra,</i>	<i>Cr.</i>			
Jany 25	By Robert Smith -	12cwt. 3qr.	8	28	1	0
31	" Profit and Loss -		9	0	12	9
		12cwt. 3qr.		28	13	9

1832		<i>Contra</i>	<i>Cr.</i>			
Jany 6	By Ward & Co. -	16½ lb.	6	11	19	3
23	" Cash -	40 "	1	26	0	0
31	" Balance -	16½ "	9	9	16	0
		73 lb.		47	15	3

1832		<i>Contra,</i>	<i>Cr.</i>			
Jany 16	By Cash -	12 lb.	1	1	12	0
23	" Do. -	50 "	1	6	17	6
31	" Balance -	84 "	9	10	10	0
		146 lb.		18	19	6

*Dr.*                    *Clover Seed.*                    [FOL. 3.]

				LR			
1832							
<i>Jany</i>	1	To Stock	-	-	12cwt. 2qr.	1	50 0 0
	31	„ Profit and Loss	-	-		9	4 0 0
					<hr/>		<hr/>
					12cwt. 2qr.		54 0 0
<i>Feby</i>	1	To Stock on hand	-	9cwt. 3qr.			39 0 0
1832							
		<i>Dr. Corkwood,</i>					
<i>Jany</i>	1	To Stock	-	-	8ton 5cwt.	1	214 10 0
<i>Feby</i>	1	To Stock on hand	-	8ton 5cwt.		214	10 0
1832							
		<i>Dr. Barrel Staves</i>					
<i>Jany</i>	1	To Stock	-	-	26 m.	1	315 18 0
	31	„ Profit and Loss	-	-		9	74 2 0
					<hr/>		<hr/>
					26m.		390 0 0
1832							
		<i>Dr. Bottles,</i>					
<i>Jany</i>	1	To Stock,	-	-	8½ gro.	1	11 9 6
	31	„ Profit and Loss	-	-		9	1 5 6
					<hr/>		<hr/>
					8½ gro.		12 15 0
1832							
		<i>Dr. Antonio Silva &amp; Co.</i>					
<i>Jany</i>	7	To Bills Payable	-	-		4	167 10 0

FOL. 3]

*Contra.**Cr.*

1832					L	P		
Jany	17	By E. Grimshaw	-	3cwt. 0qr.	8	15	0	0
	31	„ Balance	-	9 „ 3 „	9	39	0	0
				<hr/>				
				12cwt. 3qr.		54	0	0
				<hr/>				

1832					C	R		
Jany	31	By Balance	-	-	8 ton 5 cwt.	9	914	10
					<hr/>			

1832					C	R		
Jany	11	By T. Sherlock & Co.	-	6 m.	7	90	0	0
	17	„ E. Grimshaw	-	10 „	8	150	0	0
	23	„ T. Sherlock & Co.	-	10 „	8	150	0	0
				<hr/>		390	0	0

1832					C	R		
Jany	12	By Robert Smith	-	8½ gro.	8	12	15	0
				<hr/>				
				8½ gro.		12	15	0
				<hr/>				

1832					C	R		
Jany	1	By Salt	-	-	-	5	167	10
						<hr/>		

Dr.

*Edward Smyth & Co.*

FOL. 4

1832			LP		
Jany 15	To Bills Receivable	- £50 0 0	4		
	,, Cash	- 17 16 3	1		
		—————			
			67 16 3		
			67 16 3		

1832		<i>Dr. Bills Receivable,</i>					
<i>Jany</i>	1	To Stock	-	-	1	159	5 0
	11	" Ward, Pring and Herron	-	-	6	10	0 0
	17	" Sherlock and Co.	-	-	7	40	0 0
	30	" Ebenezer Grimshaw	-	-	8	178	0 0
						387	5 0
<i>Feby</i>	1	To Stock, Bills on hand	-	-		88	0 0

FOL. 4.]

*Contra.**Cr.*

1832					3 months	LF	5	67	16	3
Jany	2	By Herrings	-	-						
									67	16 3

1832					<i>Contra</i>				<i>Cr.</i>	
						<i>pipes</i>	<i>dox.</i>			
Jany	7	By Cash	-	-		3	1	3	15	0
	12	" Robert Smith	-	-	2	19	8	192	4	6
	25	" Do.	-	-	3	30	8	287	5	0
	31	" Balance	-	-	19	166	9	1513	10	0
					24	218		1996	14	6

1832					<i>Contra,</i>				<i>Cr.</i>	
Jany	15	By Edward Smyth & Co.	-	-		-	4	50	0	0
	31	" Cash (discounted)	-	-		1	214	5	0	0
"	" Do.	-	-	-		1	35	0	0	0
"	" Balance	-	-	-		9	88	0	0	0
							397	5	0	0

1832					<i>Contra,</i>				<i>Cr.</i>	
Jany	1	By Stock	-	-		-	1	1226	12	8
	7	" Antonio Silva & Co.	-	-		3	167	10	0	0
	14	" Castellaine & Co.	-	-		7	266	0	0	0
"	" John Jameson & Co.	-	-	-		6	47	8	0	0
19	" W. G. Taylor	-	-	-		5	500	0	0	0
							2207	10	8	0
Feby	1	By Stock	-	-	-		2171	5	5	5

Dr.

## *Warehouse & Stores,*

FOL. 5

**Feby** 1 To Stock - - - 1215 0 0

<i>1832</i>	<i>Dr.</i>	<i>Salt,</i>						
<i>Jany</i> 2	To A. Silva & Co.	-	33 Tons	3	167	10	0	
10	" Cash, duty -	-		1	11	18	4	
31	" Profit and Loss	-		9	20	4	8	
			<hr/>					
			33		199	13	0	

<i>Feb'y</i>	<b>1</b>	To Stock on hand	-	-	62	3	0
--------------	----------	------------------	---	---	----	---	---

1832	<i>Dr.</i>	<i>Herrings,</i>	
Janu. 2	To E. Smyth & Co.	- 70 bar.	4 67 16 3

<b>Jany</b>	<b>2</b>	To E. Smyth & Co.	-	70 bar.	<b>4</b>	67	16	3
	<b>31</b>	" Profit and Loss	-		<b>9</b>	11	13	9

—  
—  
—

	70 bar.	79	10	0
Expt. 1	7.5	1.1	0.4	0.2

1832 Dr. William G. Taylor.

<b>Jany</b>	<b>19</b>	To Bills Payable	-	-	4	500	0	0
	<b>31</b>	" Robert Smith for his bill	-	-	8	282	0	0

„ Discount - - - 8 3 3 10

FOL. 5]

*Contra.**Cr.*

1832				LP		
Jany 31	By Balance	-	-	9 12 15	0	0
				12 15	0	0

1832				<i>Contra.</i>	<i>Cr.</i>	
Jany 17	By Sherlock & Co.	-	12 Tons	7	75 0 0	
23	" Do.	-	10	7	62 10 0	
31	" Balance	-	11	9	62 3 0	
			33		199 13 0	

1832				<i>Contra.</i>	<i>Cr.</i>	
Jany 16	By Cash	-	20 bar.	1	25 0 0	
23	" Sherlock & Co.	-	15 "	7	19 10 0	
31	" Balance	-	35 "	9	35 0 0	
			70 bar.		79 10 0	

1832				<i>Contra,</i>	<i>Cr.</i>	
Jany 3	By Leghorn Hats 31 days	-		6	785 3 10	
					785 3 10	



FOL. 6]

Contra,

Cr.

1832			LF		
Jany	31	By Balance	-	-	-
			<u>4 cases.</u>		
				792	4 4

1832	<i>Contra,</i>	<i>Cr.</i>	
Jany 4	By Malt Spirits -	-	6 47 8 0
31	,, John Campbell & Co. (error)	"	26 12 0
			74 0 0

		<i>Contra,</i>	<i>Cr.</i>		
Jany	6	By John Campbell & Co.	1 pun.	6	25 18 0
	9	“ John Jameson ..	1 pun.	6	26 12 0
	31	“ Balance -	1 pun.	9	22 17 4
			<u>3 pun.</u>		<u>75 7 4</u>

1832		<i>Contra,</i>	Cr.	
Jany 11	By Bills Receivable	£10 0 0	4	
	, Cash	1 19 3	1	11 19 3

## Dr. Castellaine, Schaezler, &amp; Co. [FOL. 7]

			L	P	F
1832	Jany	1 To Stock for Balance - - -	1	42	5 0
	14	" Bills Payable - - -	4	266	0 0
	25	" Robert Smith for his draft - - -	8	282	0 0
	25	" Discount - - -	8	3 3	10
	31	" Balance - - -	9	110	1 2
			<hr/>	<hr/>	<hr/>
			703	10	0
			<hr/>	<hr/>	<hr/>
1832		Dr. Brandy,			
	Jany	7 To Castellaine & Co. - 4 casks	7	266	0 0
	31	" Profit & Loss -	9	52	14 6
			<hr/>	<hr/>	<hr/>
			4 casks	318	14 6
			<hr/>	<hr/>	<hr/>
	Feby	1 To Stock on hand - 2 casks	144	0 0	
			<hr/>	<hr/>	
1832		Dr. T. Sherlock & Co.			
	Jany	11 To Staves - - -	3	90	0 0
	17	" Salt - - -	5	75	0 0
	23	" Sudries - - -	-	253	0 0
	"	" Ashes (error) - - -	8	36	0 0
	31	" E. Grimshaw - - -	8	20	0 0
			<hr/>	<hr/>	<hr/>
			474	0 0	
			<hr/>	<hr/>	
	Feby	1 To Stock for balance - - -	321	10 10	
			<hr/>	<hr/>	
1832		Dr. Cearns, Cary & Co.			
	Jany	1 To Stock for Balance - - -	1	72	10 4
	31	" Balance - - -	9	276	4 8
			<hr/>	<hr/>	<hr/>
			348	15 0	
			<hr/>	<hr/>	

FOL. 7]

*Contra,**Cr.*

1832			<b>LP</b>		
Jan'y	7	By Brandy	-	266	0 0
	29	" Ashes	-	437	10 0
				703	10 0
Feby	1	By Stock	-	110	1 2

1832		<i>Contra,</i>	<i>Cr.</i>		
Jan'y	23	By Cash	1 cask	1	87 0 0
	25	" Robert Smith	1 "	8	87 14 6
	31	" Balance	2 "	9	144 0 0
			4 casks	318	14 6

1832		<i>Contra,</i>	<i>Cr.</i>		
Jan'y	1	By Stock for Balance	-	1	57 9 2
	17	" Bills Receivable	£40 0 0	4	
		" Cash	34 5 0	1	
		" Discount	0 15 0	8	
					75 0 0
	17	" Cash	-	1	20 0 0
	31	" Balance	-	9	321 10 10
					474 0 0

1832		<i>Contra,</i>	<i>Cr.</i>		
Jan'y	18	By Ashes	-	8	348 15 0
					348 15 0
Feby	1	By Stock	-		219 4 8

<i>Dr.</i>	<i>Ashes,</i>	[FOL. 8.]
1832 Jany 13	To Cearns, Cary & Co - 75 bar.	LF 7 348 15 0
29	„ Castellaine & Co. - 100 „	„ 437 10 0
31	„ Profit & Loss -	9 29 5 0
		<hr/> 175 bar.
		815 10 0
Feby 1	To Stock on hand - 113 bar.	508 10 0
1832	<i>Dr. Ebenezer Grimshaw,</i>	
Jany 13	To Copperas - - -	1 4 14 3
17	„ Sundries - - -	- 168 5 0
29	„ Ashes - - -	8 250 0 0
		<hr/> 422 19 3
Feby 1	To Stock for Balance - -	100 8 2
1832	<i>Dr. Robert Smith,</i>	
Jany 12	To Sundries - - -	- 204 19 6
25	„ Do. - - -	- 403 0 6
		<hr/> 608 0 0
Feby 1	To Stock for Balance - -	44 0 0
1832	<i>Dr. Discount,</i>	
Jany 17	To Thomas Sherlock & Co. -	7 0 15 0
30	„ Ebenezer Grimshaw -	8 0 4 5
31	„ Bills Receivable -	4 2 0 7
„	„ Profit & Loss -	9 4 8 8
		<hr/> 7 8 8

FOL. 8]

*Contra,**Cr.*

1832

<i>Jany</i>	23	By Sherlock & Co.	-	12 bar.	7	21	0	0
	29	" E. Grimshaw	-	50 "	8	250	0	0
	31	" Sherlock & Co.	-		7	36	0	0
		" Balance	-	113 "	9	508	10	0
				175 bar.		815	10	0

1832

*Contra,**Cr.**Jany*

1	By Stock	-	-	-	1	102	6	8
30	" Bills Receivable	£	178	0	4			
	" Cash	-	22	0	1			
	" Discount	-	0	4	5			
						200	4	5
31	" Thomas Sherlock	-	-	-	7	20	0	0
"	" Balance	-	-	-	9	100	8	2
						422	19	3

1832

*Contra,**Cr.**Jany*

25	By Castellaine & Co.	-	-	-	7	282	0	0
31	" W. G. Taylor	-	-	-	5	282	0	0
"	" Balance	-	-	-	9	44	0	0
						608	0	0

1832

*Contra,**Cr.**Jany*

25	By Castellaine & Co.	-	-	-	7	3	3	10
"	" W. G. Taylor	-	-	-	5	3	3	10
31	" Coutts & Co.	-	-	-	9	1	1	0
						7	8	8

<i>Dr.</i>	<i>Coutts &amp; Co.</i>	[FOL. 9]
1832		
<i>Jany 25</i>	To Cash - - -	1 200 0 0
31	,, Do. - - -	1 210 0 0
		410 0 0
<i>Feby</i>	To Stock for Balance - -	372 1 0
1832	<i>Dr. Rent &amp; Charges,</i>	
<i>Jany 25</i>	To Cash—rent - - -	1 7 10 0
29	,, Do. postages, &c. - -	1 5 16 8
,,	,, Do. salaries - -	1 6 12 0
		19 18 8
1832	<i>Dr. Profit &amp; Loss,</i>	
<i>Jany 29</i>	To Cash lost - - -	1 0 15 3
31	,, Sugar - - -	2 0 12 9
,,	,, Rent and Charges - -	9 19 18 8
,,	,, Tobacco, decrease of weight - -	2 10 16 0
,,	,, Stock for net gain - -	221 14 6
		253 17 2
1832	<i>Dr. Balance,</i>	
<i>Jany 31</i>	To Sundries - - -	- 3760 0 8
,,	,, Bills Receivable - -	4 88 0 0
,,	,, Cash - -	1 126 1 2
,,	,, Warehouse and Stores - -	5 1215 0 0
,,	,, Sundry Personal Accounts - -	- 840 10 0
		6029 11 10

FOL. 9.]

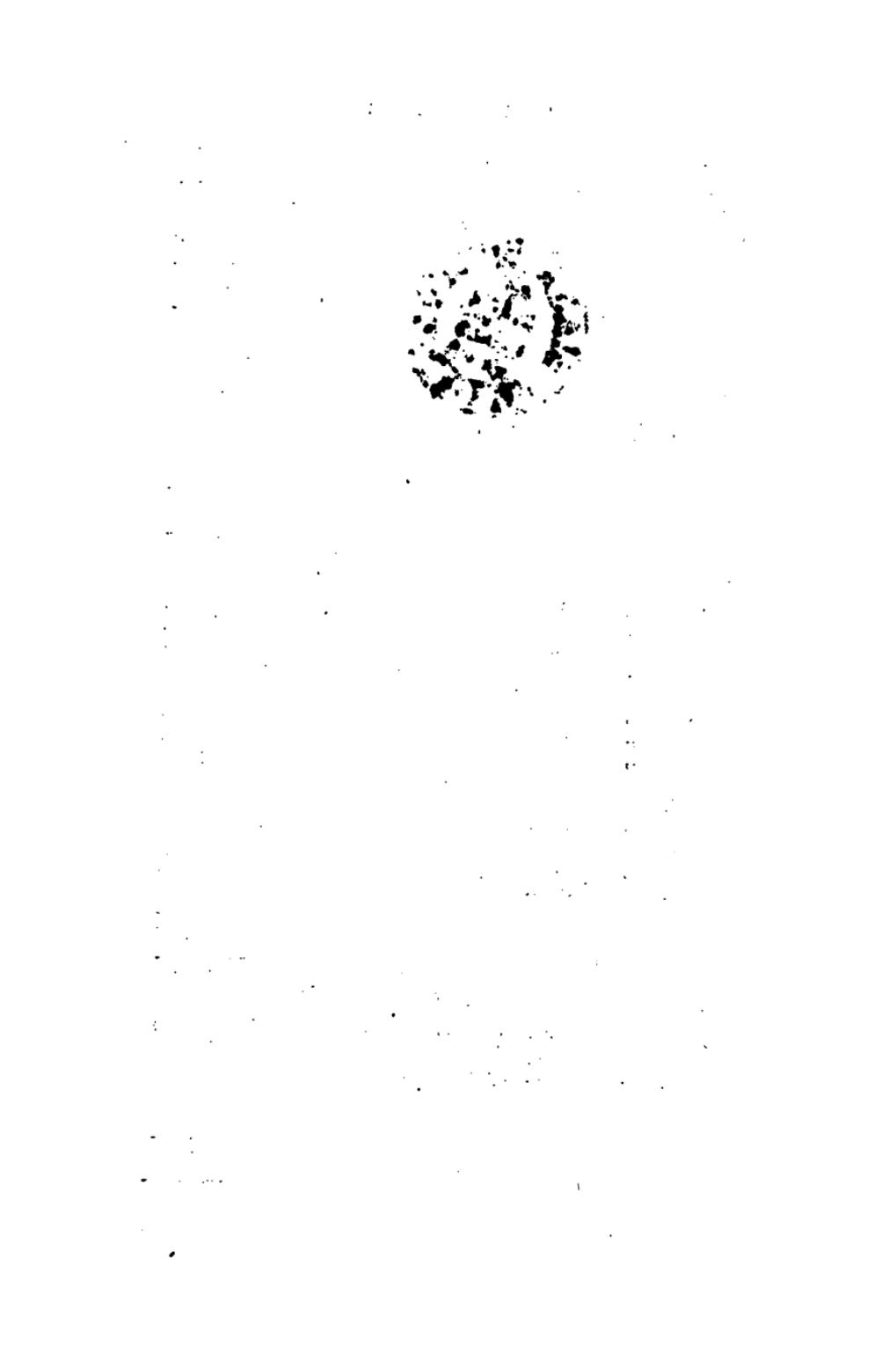
*Contra.**Cr.*

1832			LP		
Jany 1	By Stock for Balance	-	1	37	19 0
31	" Balance	-	9	372	1 0
				410	0 0

1832		Contra,	Cr.		
Jany 31	By Profit and Loss	-	9	19	18 8
				19	18 8

1832		Contra,	Cr.		
Jany 31	By Alum	-	1	1	2 6
" " Copperas	-	-	1	0	13 3
" " Opium	-	-	2	3	1 0
" " Galls	-	-	2	0	14 6
" " Clover seed	-	-	3	4	0 0
" " Barrel Staves	-	-	3	74	2 0
" " Bottles	-	-	3	1	5 6
" " Wine	-	-	4	44	12 6
" " Salt	-	-	5	20	4 8
" " Herrings	-	-	5	11	13 9
" " Malt Spirits	-	-	6	5	19 4
" " Brandy	-	-	7	52	14 6
" " Ashes	-	-	8	29	5 0
" " Discount	-	-	"	4	8 8
				253	17 2

1832		Contra	Cr.		
Jany 31	By Personal Accounts	-	-	386	5 10
" " Bills Payable	-	-	42171	5	5
" " Stock for my net Estate	-		13472	0	7
				6029	11 10





## *Seventh Set.*

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**SINGLE AND JOINT  
CONSIGNMENT, ADVENTURES,  
FACTORSHIPS, PARTNERSHIPS, &c.**

## JOURNAL.

Dublin, January 1st, 1832. [FOL. 1]

L. 1	Sundries Dr. to Stock.			
. 1	Cash for so much, I have in Ready Money £2000 0 0			
. 1	Royal Bank - 4000 0 0			
. 1	House and Furniture, worth 1800 0 0			
. 2	Port Wine, 7 Pipes marked A. - 560 0 0			
. 2	Adventure in Co. 1. with James Higgins, for 4 Pipes - 320 0 0			
. 2	Madder in Co. 2. with John Scott, A. - 300 0 0			
. 2	Robert Runner, due by him - 100 0 0			
. 3	John King, our Account of Exchange in Co. 3. 500 0 0			
		9580	0	0
	2			
. 3	Dr. Madder,			
. 1	To Cash for 3 Tons marked B. at £2½ per Cwt. - - -	160	0	0
	2			
. 1	Dr. Cash,			
. 2	To Port Wine, for 1 Pipe -	94	0	0
	2			
. 3	Dr. Madder,			
. 2	To Port Wine, for 1 pipe bartered with James Reeves, for 1½ Ton of Mad- der, at £3 per Cwt. M. C. -	90	0	0

FOL. 2] *Dublin, January 2d, 1832.*

L. 3	<b>Dr. James Walsh,</b>			
. 1	To Cash lent him to be repaid in 1 month with Interest, at 5 per Cent.	100	0	0
	4			
. 1	<b>Dr. Cash</b>			
. 3	To John King of London, O. A. of Exchange for a Bill of £50 at usance favour of James Quinn, value received of him at £1 $\frac{1}{4}$ per Cent.	50	12	6
	4			
. 1	<b>Dr. Cash,</b>			
. 3	To John King, O. A. of Exchange, for a Bill of £450, at usance, favour of James Williams, value received of him at £1 per Cent.	454	10	0
	4			
. 1	<b>Dr. Royal Bank,</b>			
. 2	To Adventure Co. 1 for net proceeds, Wine - - -	351	0	0
	5			
. 1	<b>Dr. Royal Bank,</b>			
. 6	To Profit and Loss, for Balance of Interest Account - - -	40	0	0
	6			
. 1	<b>Dr. Cash,</b>			
. 1	To Royal Bank for Interest -	40	0	0

Dublin, January 6th, 1832. [FOL. 3]

L. -	Sundries, Dr. to Sundries,			
. 1	Royal Bank for net proceeds, Madder in Co. 2. A.	710	0	0
. 2	Madder, Co. 2. for John Scott's $\frac{1}{2}$ net proceeds	346	2	6
. 2	Madder, Co. 2. for my Commission on Sales	17	15	0
. 3	John Scott, for Draft on Royal Bank	346	2	6
. 2	To Madder, Co. 2. for net proceeds - - -	£710	0	0
. 3	" John Scott, for his $\frac{1}{2}$ net proceeds Madder	346	2	6
. 1	" Royal Bank for Draft favour J. Scott - -	346	2	6
. 5	" Commission - -	17	15	0
		£1420	0	0
	11			
. 3	Dr. John King, O. A. Ex- change, Co. 3.			
. 1	To Royal Bank, being a draft given to John Kerr, for his draft of £300 on Coutts and Co. - -	297	0	0
	12			
. 4	Voyage to Hull, per the Lark, Dr.			
. 3	To Madder, B. C. fo. $4\frac{1}{2}$ Tons consigned to William Kane of Hull, to Sell for my Account - - -	250	0	0
. 1	" Cash, paid Freight, &c. - -	18	10	0
		268	10	0

FOL. 4] Dublin, January 13th, 1832.

L. 4	Dr. William Kerr,			
. 2	To Port Wine, for 1 pipe, sold him, at 2 months - - - -	96	0	0
	13	=====	=====	=====
. 6	Charges Dr.			
. 2	To Port Wine for $\frac{1}{2}$ pipe, bottled for use of House - - - -	40	0	0
. -	" Leakage for remaining $\frac{1}{2}$ , used to fill those that leaked - -	0	0	0
	13	=====	=====	=====
. -	Sundries Dr. to Sundries,			
. 3	Madder, D. - - - -	300	0	0
. 3	John King, O. A. Exchange - -	4	1	3
. 3	John King, O. A. Exchange - -	4	1	3
		=====	=====	=====
. 3	To John King, O. A. Ex. £300 0 0	308	2	6
. 5	" John King, his Act. gained by Exchange 4 1 3			
. 6	" Profit and Loss, do. 4 1 3			
	£308 2 6	=====	=====	=====
	25	=====	=====	=====
. 6	Dr. Profit and Loss,			
. 2	To R. Runner, for balance of his Act.	100	0	0
	26	=====	=====	=====
. 2	Dr. Port Wine,			
. 4	To James Henry, for 5 pipes at £75	375	0	0
	26	=====	=====	=====
. 3	Dr. Madder,			
. 4	To Bills Payable for 4 tons D.E. bought of James Ketr, at 2 months -	220	0	0

*Dublin, January 27th, 1832. [FOL. 5]*

L. 4	<b>James Henry Dr.</b>			
. 1	To Royal Bank, for my draft in his favor	352	10	0
. 6	„ Profit and Loss for discount -	22	10	0
	27	<u>375</u>	<u>0</u>	<u>0</u>
. 4	<b>Bills Payable Dr.</b>			
. 1	To Cash, discounted bills for James Kerr	217	16	5
. 6	„ Profit and Loss for discount -	2	3	7
	28	<u>220</u>	<u>0</u>	<u>0</u>
. -	<b>Sundries Dr. to Cash,</b>			
. 6	Profit and Loss for my $\frac{1}{2}$ defect in hhd. Madder - - -	5	5	0
. 3	John Scott, H. A. do. do.	5	5	0
	28	<u>10</u>	<u>10</u>	<u>0</u>
. 5	<b>William Kane, Dr.</b>			
. 1	To Cash paid his draft of £50 with Pro- test and Charges - -	50	10	0
. 5	„ Commission, at $2\frac{1}{2}$ per cent. -	0	5	0
	<i>February 2d,</i>	<u>50</u>	<u>15</u>	<u>0</u>
. 5	<b>Bills Receivable Dr.</b>			
. 4	To Voyage to Hull, for net proceeds, $4\frac{1}{2}$ tons Madder - -	366	7	6
. 5	„ William Kane - -	50	15	0
	2	<u>417</u>	<u>2</u>	<u>6</u>
. 1	<b>Dr. Cash,</b>			
. 3	To James Walsh, for Principal and In- terest, Money lent - -	100	8	4
	2	<u>100</u>	<u>8</u>	<u>4</u>
. 3	<b>Dr. James Walsh,</b>			
. 6	To Profit and Loss for Interest on Loan	0	8	4

FOL. 6] *Dublin, February 2d, 1832.*

L. 6	<b>Dr. Charges,</b>			
1	To Cash, paid House Expenses -	73	10	0
	4			
	<b>Dr. Balance,</b>			
	To Cash - - - -	2113	14	5
"	Royal Bank - - - -	4065	7	6
"	House, &c. - - - -	1800	0	0
"	Port Wine, marked A. 3 pipes	240	0	0
"	Do. do. B. 5 do. -	375	0	0
"	Madder, do. D. 5 Tons -	300	0	0
"	Do. do. E. 4 do. -	220	0	0
"	John Scott, H. A. - - -	5	5	0
"	William Kerr - - -	96	0	0
"	Bills - - - -	417	2	6
		9632	9	5
	4			
	<b>Cr. Balance,</b>			
	By John King H. A. - - -	4	1	3



# INDEX TO LEGER, SEVENTH SET.

<p><b>A</b></p> <p>Adventure in Co. .... <b>2</b></p>	<p><b>M</b></p> <p>Madder in Co. .... <b>2</b></p> <p>Madder, ..... <b>3</b></p>
<p><b>B</b></p> <p>Bank, Royal..... <b>1</b></p> <p>Bills, Receivable ..... <b>5</b></p> <p>Bills Payable, ..... <b>4</b></p> <p>Balance, ..... <b>6</b></p>	<p><b>P</b></p> <p>Profit and Loss ..... <b>6</b></p>
<p><b>C</b></p> <p>Cash, ..... <b>1</b></p> <p>Commission ..... <b>5</b></p> <p>Charges, ..... <b>6</b></p>	<p><b>R</b></p> <p>Runner, Robert..... <b>2</b></p>
<p><b>H</b></p> <p>House ..... <b>1</b></p> <p>Henry, James ..... <b>4</b></p>	<p><b>S</b></p> <p>Stock, ..... <b>1</b></p> <p>Scott, John, H. A. .... <b>3</b></p>
<p><b>K</b></p> <p>King, John O. A. Ex. Co. <b>3</b></p> <p>Kerr, William ..... <b>4</b></p> <p>Kane, William ..... <b>5</b></p> <p>King, John H. A. ..... <b>5</b></p>	<p><b>V</b></p> <p>Voyage to Hull ..... <b>4</b></p>
	<p><b>W</b></p> <p>Wine, Port, ..... <b>8</b></p> <p>Walsh, James, ..... <b>8</b></p>

## LEGER.

*Dr.*              *Stock,*              [FOL. 1]

1832 Feby	4	To Balance for my net estate	-	LP	6	9628	8	2
						9628	8	2

1832 Jany	1	Dr.	Cash.					
				To Stock	-	-	1	2000 0 0
				" Port Wine, received for 1 pipe	-	-	2	94 0 0
				" John King of London, O. A. of	-	-	3	50 12 6
				Exchange in Co. 3.	-	-	3	454 10 0
				" John King of London, O. A. of	-	-	1	40 0 0
				Exchange in Co. 3,	-	-	3	100 8 4
				" Royal Bank	-	-		
Feby	2			" James Walsh	-	-		
							2739 10 10	

1832 Jany	1	Dr.	Royal Bank,					
				To Stock	-	-	1	4000 0 0
				" Adventure in Co. 1.	-	-	2	351 0 0
				" Profit & Loss	-	-	6	40 0 0
				" Madder in Co. 2.	-	-	2	710 0 0
							5101 0 0	

1832 Jany	1	Dr.	House, &c.					
				To Stock for its value	-	-	1	1800 0 0

FOL. 1]

*Contra,**Cr.*

1832			LF		
Jany	1	By Sundries for the total of my effects and debts - - -	9580	0	0
Feby	4	„ Profit & Loss for my net gain	6 48	8	2
			9628	8	2

1832		<i>Contra,</i>	<i>Cr.</i>		
Jany	1	By Madder, paid Thomas Willan	3 160	0	0
	2	„ James Walsh lent him	3 100	0	0
	12	„ Voyage to Hull	4 13	10	0
	27	„ Bills Payable	4 217	16	5
	28	„ John Scott	3 10	10	0
Feby	2	„ William Kane of Hull	5 50	10	0
	4	„ Charges	6 73	10	0
		„ Balance remaining in hand	6 2113	14	5
			2739	10	10

1832		<i>Contra,</i>	<i>Cr.</i>		
Jany	6	By Cash	-	1 40	0 0
	„	„ John Scott, his Account	-	3 346	2 6
	11	„ John King, O. A. of Ex. in Co. 3.	-	3 297	0 0
	27	„ James Henry	-	4 352	10 0
Feby	4	„ Balance	-	6 4065	7 6
				5101	0 0

1832		<i>Contra,</i>	<i>Cr.</i>		
Feby	4	By Balance	-	6 1800	0 0

Dr.		Port Wine,			[FOL. 2	
1832			Mark	Pipes	L	F
Jany	1	To Stock, at £80 p' pipe	A.	7	1	560 0 0
	26	„ Jas. Henry £75 „ do.	B.	5	4	375 0 0
					12	935 0 0
1832		<i>Dr. Adventure in Co. 1 with J. Higgins, each one half,</i>				
Jany	1	To Stock, for 4 pipes Port Wine at £80	1	320	0	0
	„	Profit and Loss, gained	6	31	0	0
					351	0 0
1832		<i>Dr. Madder in Co. 2. with J. Scott, each one half,</i>				
Jany	1	To Stock, for my half, at £3 p' cwt.	1	300	0	0
		10 tons - - -	5	17	15	0
	6	„ Commission - - -	3	346	2	6
	„	„ John Scott, H. A. - - -	6	46	2	6
	„	„ Profit and Loss, gained - - -			710	0 0
1832		<i>Dr. Robert Runner,</i>				
Jany	1	To Stock - - -	1	100	0	0

FOL. 2]

*Contra,**Cr.*

				Mark	Pipes LF		
				A.			
1832	Jany	2	By Cash, sold	1	1	94	0 0
	"	"	Madder given in barter	1	3	90	0 0
	13	"	Wm. Kerr	1	4	96	0 0
	"	"	Charges	10	6	40	0 0
	"	"	Leakage	0 $\frac{1}{2}$	-	0	0 0
Feb'y	4	"	Balance	3	6	240	0 0
				5	6	375	0 0
					12	935	0 0

1832

*Contra,**Cr.*

Jany	4	By Royal Bank,	-	1	351	0	0
					251	0	0

1832

*Contra,**Cr.*

Jany	6	By Royal Bank	-	1	710	0	0
					710	0	0

1832

*Contra,**Cr.*

Jany	25	By Profit and Loss	-	6	100	0	0

**Dr.**    ***John King of London, O. A. [FOL. 3  
of Exchange in Co. 3.]***

1832			£		
Jany	1	To Stock	-	-	-
	11	" Royal Bank	-	-	-
	"	" John King, H. A.	-	-	-
	"	" Profit and Loss	-	-	-
			1	500	0 0
			1	297	0 0
			5	4 1	3
			6	4 1	3
				805	2 6

1832		<i>Dr. James Walsh,</i>		
Jany	2	To Cash lent him ,, Profit and Loss, gained	-	1 100 0 0
"			-	6 0 8 4

1832	<i>Dr. John Scott, his Act.</i>				
Jany 6	To Royal Bank -	-	-	1	346 2 6
28	," Cash	-	"	1	5 5 0

FOL. 3]

*Contra,**Cr.*

1832			<i>£</i>	<i>Es.</i>	<i>Lv.</i>		
<i>Jany</i>	4	By Cash	-	-	50	4 $\frac{1}{4}$	1
"	"	Cash	-	-	450	1	1
"	24	" Madder	-	-	3	300	0
							50 12 6
							454 10 0
							300 0 0
							805 2 6

1832			<i>Contra,</i>	<i>Cr.</i>			
<i>Jany</i>	12	By Voyage to Hull	-	<i>Mark.</i>	<i>Tons.</i>		
		Do.	Do.	B.C.	4 $\frac{1}{2}$	4	250 0 0
<i>Feb'y</i>	4	" Balance	-	D.	5	6	300 0 0
		" Do.	-	E.	4	6	220 0 0
							13 $\frac{1}{2}$
							770 0 0

1832			<i>Contra,</i>	<i>Cr.</i>			
<i>Feb'y</i>	2	By Cash	-	-	-	1	100 8 4
							100 8 4

1832			<i>Contra,</i>	<i>Cr.</i>			
<i>Jany</i>	6	By Madder in Co. 2.	-	-	-	2	346 2 6
<i>Feb'y</i>	4	" Balance	-	-	-	6	5 5 0
							351 7 6

B

*Dr. Voyage to Hull, per the Lark, [FOL. 4  
Paul Henry, Master,*

			Mark	Tons	LP		
1832	Jany 12	To Madder -	{ B.C.	3 44	250 0	0	
	"	Cash -		1	13 10	0	
	"	Profit and Loss -		6	102 17	6	
					366 7	6	
1832		<i>Dr. William Kerr,</i>					
	Jany 13	To Port Wine -	-	2	96 0	0	
1832		<i>Dr. James Henry,</i>					
	Jany 27	To Royal Bank -	-	1	352 10	0	
	"	Profit and Loss -	-	6	82 10	0	
					375 0	0	
1832		<i>Dr. Bills Payable,</i>					
	Jany 27	To Cash -	-	1	247 15	5	
	"	Profit and Loss -	-	6	2 3	7	
					220 0	0	

POL. 4]		Contra,	Cr.
1832 Feby	9	By Bills Receivable - - -	5 366 7 6
			366 7 6
1832 Feby	4	Contra, By Balance due - - -	Cr. 6 96 0 0
			96 0 0
1832 Jany	26	Contra, By Port Wine - - -	Cr. 2 375 0 0
			375 0 0
1832 Jany	26	Contra, By Madder - - -	Cr. 3 220 0 0
			220 0 0

*Dr.*      *William Kane of Hull,*      [FOL. 5]

			L	P			
1832							
Jan'y	28	To Cash	-	-	-	1	50
"	"	Commission at $\frac{1}{2}$ per cent.	-	-	-	5	0
						<hr/> 5	<hr/> 5
						<hr/> 50	<hr/> 15
						<hr/> 0	<hr/> 0
1832		<i>Dr. John King of London, his Account,</i>					
Feby	4	To Balance due him	-	-	-	6	4
						<hr/> 4	<hr/> 1
						<hr/> 3	
1832		<i>Dr. Bills Receivable,</i>					
Feby	2	To Voyage to Hull	-	-	-	4	4
						<hr/> 17	<hr/> 2
						<hr/> 6	
1832		<i>Dr. Commission,</i>					
Feby	4	To Profit and Loss, gained	-	-	-	6	18
						<hr/> 0	<hr/> 0
						<hr/> 0	<hr/> 0

VOL. 5]

*Contra,**Cr.*

1832				LF		
Feby	2	By Bills Receivable	-	5	50	15 0
					50	15 0

1832				Cr.		
Jany	24	By John King, O. A. of Exchange	3	4	1	3

1832				Cr.		
Feby	4	By Balance	-	6	417	2 6

1832				Cr.		
Jany	6	By Madder, Co. 2.	-	2	17	15 0
23	" William Kane	-	-	5	0	5 0
					18	0 0

*Dr.*                  *Charges,*                  [FOL. 6]

				LF			
1832				2	40	0	0
Jan'y	13	To Port Wine	-	1	73	10	0
Feby	2	" Cash	-				
				113	10	0	

		<i>Dr. Profit &amp; Loss,</i>					
1832				2	100	0	0
Jan'y	25	To Robert Runner	-	1	5	5	0
	28	" Cash	-	6	113	10	0
Feby	4	" Charges	-	1	48	8	2
	"	" Stock, for my net gain	-				
				267	3	2	

		<i>Dr. Balances,</i>					
1832				1	2113	14	5
Feby	4	To Cash	-	1	4065	7	6
	"	Royal Bank	-	1	1800	0	0
	"	House &c.	-	2	240	0	0
	"	Port Wine, marked A. 3 pipes		2	375	0	0
	"	Do.                B. 5 "		3	300	0	0
	"	Madder,            D. 5 tons		3	220	0	0
	"	Do.                E. 4 "		3	5	5	0
	"	John Scott, H. A.	-	4	96	0	0
	"	William Kerr	-	5	417	2	6
	"	Bills Receivable	-				
				9632	9	5	

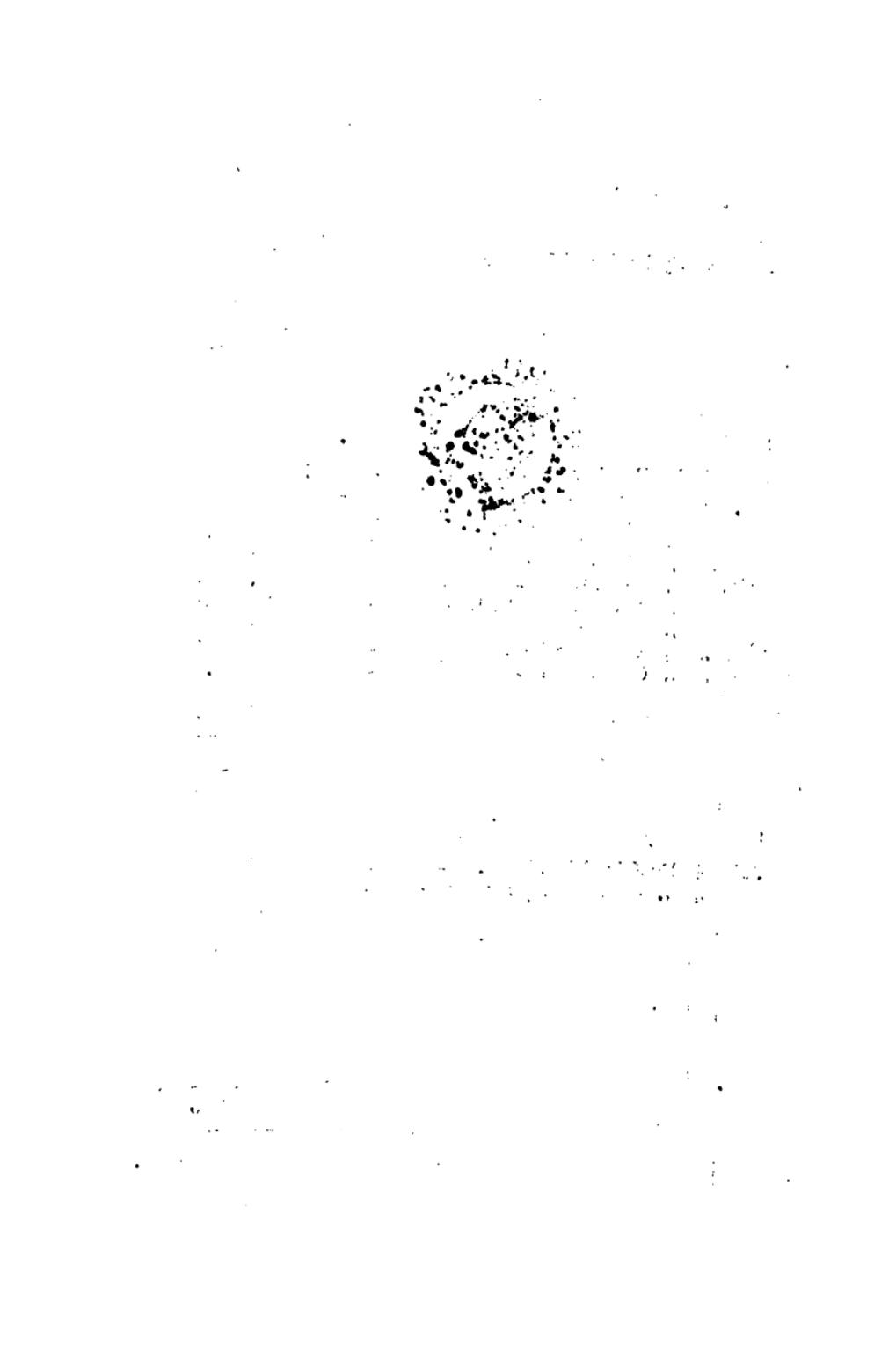
FOL. 6]

*Contra,**Cr.*

1832			LP.		
<i>Feby</i>	4	By Profit and Loss for Balance -	6	113 10	0
				113 10	0

1832		<i>Contra,</i>	<i>Cr.</i>		
<i>Jany</i>	5	By Royal Bank -	1	40	0 0
	24	„ J. King of London, O. A. of Ex- change -	3	4	1 3
	27	„ James Henry -	4	22	10 0
<i>Feby</i>	2	„ Bills Payable -	4	2	3 7
	4	„ James Walsh -	3	0	8 4
	„	„ Adventure in Co. 1. -	2	31	0 0
	„	„ Madder in Co. 2. -	2	46	2 6
	„	„ Voyage to Hull -	4	102	17 6
	„	„ Commission -	5	18	0 0
				267	3 2

1832		<i>Contra,</i>	<i>Cr.</i>		
<i>Feby</i>	4	By John King, H. A. -	-	5	4 1 3
	„	„ Stock, for my net Estate -	-	19628	8 2
				9632	9 5





## FARMING ACCOUNTS.

## JOURNAL.

Dublin, May 16th, 1832. [FOL. 1]

L. -	Sundries Dr. to Capital,			
. 1	To Cash for so much I have in Ready Money - £453 4 6			
. 2	" Working Stock, worth 472 0 0			
. 2	" Feeding Stock, do. 168 15 0			
		1093	19	6
		16	==	==
. 1	Dr. Capital,			
. 6	To A. B., borrowed from him -	100	0	0
	Sept. 19	==	==	==
. 3	Dr. No. 1,			
. 1	To Cash - - -	8	11	0
. 2	" Working Stock for 23 yoks.			
		19	==	==
. 3	Dr. No. 2,			
. 1	To Cash - - -	12	16	8
. 2	" Working Stock for 70 loads			
. 2	" Feeding do. - - - " 210 do.			
. 2	" Working do. - - - " 420 yoks.			
		19	==	==
. 4	Dr. No. 4.			
. 1	To Cash - - -	3	2	0
. 2	" Working Stock for 20 yoks.			
		19	==	==
. 5	Dr. No. 5,			
. 1	To Cash - - -	15	7	6

FOL. 2] Dublin, September 19th, 1832.

L. 5	Dr. No. 6,				
. 1	To Cash - - - - -		4	3	6
. 2	„ Working Stock for 17 loads				
. 2	„ Feeding do. „ 53 do.				
. 2	„ Working do. „ 50 yoks.				
	30th January, -----	=====	=====	=====	=====
. 2	Cr. Feeding Stock,				
. 1	By Cash, Cattle sold - - -	96	0	0	
	30 -----	=====	=====	=====	=====
. 1	Cr. Cash,				
. 2	By Feeding Stock, bought Cattle -	22	10	0	
	30 -----	=====	=====	=====	=====
. 1	Cr. Cash,				
. 2	By Working Stock - - - - -	53	1	0	
. 3	„ No. 1. - - - - - 1 19 4½				
. 3	„ No. 1. - - - - - 0 15 9				
	30 -----	=====	=====	=====	=====
. 3	Dr. No. 1,				
. 2	To Working Stock for 117 yoks.				
	30 -----	=====	=====	=====	=====
. 3	Cr. No. 1,				
. 1	By Cash, sold 60 boles Wheat at £2 14	162	0	0	
. 3	„ No. 2, for 18 boles sowed upon it	54	0	0	
. 2	„ Working Stock, litter laid up equal to 2 acres - - - - -				
. 2	„ Feeding Stock do. do. equal 1 acre				

*Dublin, January 30th, 1832. [FOL. 3]*

L. 3	Dr. No. 2,				
. 1	To Cash, paid for lime	-	-	150	0 0
. 2	" Working Stock,	30 yoks.			
	30				
. 4	Dr. No. 3,				
. 1	To Cash, paid for cutting Oats	-	-	10	0 0
. 2	" Working Stock, for 17 loads	-			
. 2	" Feeding do.	53 do.	-		
. 2	" Working do.	132 yoks.			
	30				
. 1	Dr. Cash,				
. 4	To No 3, for 10 boles at 30s.	-	-	15	0 0
	30				
. 4	Cr. No. 3,				
. 2	By Working Stock, for 92½ boles	-	-	138	15 0
. 6	" Household	15 do.	-	22	10 0
. 2	" Feeding Stock, straw equal to 4 acres				
	30				
. 4	Cr. No. 4,				
. 2	By Working Stock, hay and grass equal to 12½ acres -	-	-		
. 2	" Feeding Stock, do. do. 1½ acre				
	30				
. 5	Dr. No. 5,				
. 1	To Cash, paid labourers			9	4 9
. 2	" Working Stock for 38 yoks.				

FOL. 4] Dublin, January 30th, 1832.

L. 5	<b>Cr. Field, No. 5,</b>				
. 1	By Cash, sold Barley 44 boles at 4ls.	90	4	0	
. 6	" Household for 2 boles	4	2	0	
. 2	" Feeding Stock, straw equal to 2 acres				
	30				
. 5	<b>Dr. Field, No. 6,</b>				
. 1	To Cash, paid reaping peas	-	2	5	9
. 2	" Working Stock for 43 yoks.	-			
	30				
. 5	<b>Cr. Field, No. 6,</b>				
. 2	By Working Stock, for $2\frac{1}{2}$ acres produce				
. 6	" Household " $2\frac{1}{4}$ do.				
. 4	" Field, No. 3. " $\frac{1}{4}$ do.				
. 2	" Feeding Stock " 6 do.				
	30				
. 6	<b>Cr. Field, No. 7,</b>				
. 2	By Feeding Stock for $3\frac{1}{2}$ acres				
	<i>10th May,</i>				
. 1	<b>Cr. Cash,</b>				
. 6	By Household - - - -	41	3	0	
. 3	" Field, No. 1, paid Rent and income Tax £63 0 0				
. 3	" do. " 2, do. do. 57 15 0				
. 4	" do. " 3, do. do. 49 17 6				
. 4	" do. " 4, do. do. 33 1 6				
. 5	" do. " 5, do. do. 42 0 0				
. 5	" do. " 6, do. do. 31 10 0				
. 6	" do. " 7, do. do. 16 16 0				
	294	0	0		

Dublin, 10th May 1833. [FOL. 5]

L. 1	<b>Cr. Cash,</b>			
. 2	By Working Stock, paid various accounts	38	11	0
	10			
. 3	<b>Dr. Field, No. 1,</b>			
. 5	To No. 6, for 25 boles sowed	51	5	0
. 2	„ Working Stock, for 77 yoks.			
	10			
. 3	<b>Cr. Field, No. 1,</b>			
. 1	By Cash, Oats sold 22½ boles at 40s.	45	0	0
. 4	„ No. 4, for 16 boles sowed at 40s.	32	0	0
. 2	„ Feeding Stock, straw equal to 1 acre			
	10			
. 4	<b>Dr. Field, No. 3,</b>			
. 2	To Working Stock, for 14 loads	-		
. 2	„ Feeding do. 42 do.	-		
. 2	„ Working do. 70 yoks.	-		
	10			
. 2	<b>Cr. Working Stock,</b>			
. 4	By Field, No. 4, for 58 yoks.	-		
. 5	„ do. „ 5, „ 4 do.	-		
	10			
. 5	<b>Cr. Field, No. 5,</b>			
. 5	By Field, No. 6, for 12 boles sowed	25	4	0
. 2	„ Working Stock, straw equal to ½ acre			
. 2	„ Feeding do. do. ¼ do.			

FOL. 6] *Dublin, 10th May, 1832.*

L. 5	<b>Dr. Field, No. 6,</b>				
. 2	To Working Stock for 15 loads				.
. 2	„ Feeding do. 35 do.				
. 2	„ Working do. 63 yoks.				
		<b>10</b>			
. 5	<b>Cr. Field, No. 6,</b>				
. 2	By Working Stock, for 7 boles peas at 4ls. - - -		14	7	0
		<b>10</b>			
. 6	<b>Dr. Field, No. 7,</b>				
. 1	To Cash, bought Oats for amount -		23	5	0
. 2	„ Working Stock for 67 yoks.				
		<b>10</b>			
. 7	<b>Dr. Balance,</b>				
. 1	To Cash remaining on hand -	170	12	2½	
. 2	„ Working Stock valued at -	447	1	0	
. 2	„ Feeding do. do. -	174	15	0	
3	„ Field, No. 1, Wheat on hand at market price - -	312	0	0	
5	„ do. No. 5, Oats do. do.	68	8	0	
		<b>10</b>			
			1172	16	2½
. 7	<b>Cr. Balance,</b>				
. 6	By A. B. due to him - -	100	0	0	



# Leger

## INDEX TO FARMING ACCOUNTS.

A	H
A. B. ..... 6	Household, ..... 6
B	P
Balance, ..... 7	Profit and Loss ..... 7
C	W
Capital, ..... 1	Working Stock, ..... 2
Cash, ..... 1	
F	
Feeding Stock, ..... 2	
Field, No. 1. ..... 3	
Do. " 2. ..... 3	
Do. " 3. ..... 4	
Do. " 4. ..... 4	
Do. " 5. ..... 5	
Do. " 6. ..... 5	
Do. " 7. ..... 6	

*Dr.**Capital,*

[FOL. 1]

1832

To A. B. borrowed of him -  
 " Balance, net worth -

LP	6	100	09
	7	1072	16 2½
	<hr/>		
	1172	16	2½
	<hr/>		

1832

*Dr.* *Cash,*

May 16

To Capital as per Inventory -

1 453 4 6

1833

Jany 30

" Feeding Stock -  
 " Field, No. 1. -  
 " do. No. 3. -  
 " do. No. 5. -  
 " do. No. 1. -

2	96	0	0
3	162	0	0
4	15	0	0
5	90	4	0
3	45	0	0

May 10

861 8 6

FOL. 1]

*Contra,**Cr.*

1832

By Sundries	-	-	-	LF	1093	19 6
,, Profit and Loss for net gain	-	-	-	7	78	16 8½
					1172	16 2½

1832

*Contra,**Cr.*

Sept. 19	By Field, No. 1.	-	-	3	8	11 0
	,, do. No. 2.	-	-	3	12	16 8
	,, do. No. 4.	-	-	4	3	20
	,, do. No. 5.	-	-	5	15	7 6
	,, do. No. 6.	-	-	5	4	3 6

1833

Jany 30	,, Feeding Stock	-	-	2	22	10 0
	,, Working Stock	-	-	2	53	1 0
	,, Field, No. 1.	-	-	3	2	15 1½
	,, do. No. 2.	-	-	3	150	0 0
	,, do. No. 3.	-	-	4	10	0 0

" do. No. 5.	-	-	5	9	4 9	
" do. No. 6.	-	-	5	2	5 9	
May 10	,, Household	-	-	6	41	3 0
	,, Fields, Nos. 1. 2. 3. 4. 5. 6. & 7.	-	-			

Rent Crop for 1832 £280 0 0

Income tax 14 0 0

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294 0 0

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Dr.		Feeding Stock,							
1832					Acres	1	168	15	0
May	16	To Capital	-	-					
1833									
Jany	30	Cash for Sundries	-			1	22	10	0
		Field, No. 1.	-	at £9.	1	3	9	0	0
		do. No. 3.	-	" do.	4	4	36	0	0
		do. No. 4.	-	" do.	1½	4	13	10	0
		do. No. 5.	-	" do.	2	5	18	0	0
		do. No. 6.	-	" do.	6	5	54	0	0
		do. No. 7.	-	" do.	3½	6	31	10	0
May	10	do. No. 1.	-	" do.	1	3	9	0	0
		do. No. 5.	-	" do.	¾	5	6	15	0
					19½		369	0	0

FOL. 2]

## Contra,

Cr.

			Loads	Wkgs.	LF			
1832	Sept. 19	By Field, No. 1. at 6s. 6d.		23	3	7	9	6
	" do.	No. 2. " 5s. 0d.	70	3	17	10	0	0
	" do.	No. 2. " 6s. 6d.		420	3	136	10	0
	" do.	No. 4. " 6s. 6d.		20	4	6	10	0
	" do.	No. 6. " 5s. 0d.	17	5	4	5	0	0
	" do.	No. 6. " 6s. 6d.		50	5	16	5	0
1833	Jany 30	" do. No. 1. " 6s. 6d.		117	3	38	0	6
	" do.	No. 2. " 6s. 6d.		30	3	9	15	0
	" do.	No. 3. " 5s. 0d.	17	4	4	5	0	0
	" do.	No. 3. " 6s. 6d.		132	4	42	18	0
	" do.	No. 5. " 6s. 6d.		38	5	12	7	0
	" do.	No. 9. " 6s. 6d.		43	5	13	19	6
	" do.	No. 1. " 6s. 6d.		77	3	25	0	6
	" do.	No. 3. " 5s. 0d.	14	4	3	10	0	0
	" do.	No. 3. " 6s. 6d.		70	4	22	15	0
	" do.	No. 4. " 6s. 6d.		58	4	18	17	0
	" do.	No. 5. " 6s. 6d.		4	5	1	6	0
	" do.	No. 6. " 5s. 0d.	15	5	3	15	0	0
	" do.	No. 6. " 6s. 6d.		63	5	20	9	6
	" do.	No. 7. " 6s. 6d.		67	6	21	15	6
	" Balance, present value			7	447	1	0	0
			133	1212	874	4	0	0

## Contra,

Cr.

			Loads					
1832	Sept. 19	By Field, No. 2. - at 5s.	210	3	52	10	0	0
	" do.	No. 6. - " do.	53	5	13	5	0	0
1833	Jany 30	" Cash for Sundries		1	96	0	0	0
	" Field, No. 3. - " do.		53	4	13	5	0	0
	" do. No. 3. - " do.		42	4	10	10	0	0
	" do. No. 6. - " do.		35	5	8	15	0	0
	" Balance present value -		7	174	15	0	0	0
			393	369	0	0	0	0

*Dr.*

*Field, No. 1.*

FOL. 3

1832		Boles	Loads	Ykngs	LF		
Sept.	19	To Cash - -			1	8	11 0
		," Working Stock at 6s. 6d. -		23	2	7	9 6
1833							
Jany	30	," Cash - -			1	2	15 1½
		," Working Stock at 6s. 6d. -		117	2	38	0 6
May	10	," Cash for Rent Crop for 1832 £60.			1		
		," Cash for In- come tax at £5 10 cent. £3.					
		," Field, No. 6. at 4ls.	25		1	63	0 0
		," Working Stock at 6s. 6d. -			5	51	5 0
		," Profit & Loss, gain		77	2	25	0 6
					7	444	18 4½
				25	217	641	0 0

Dr.

*Field, No. 2.*

		Boles	Loads	Ykngs.	1	12	16	8
Sept. 19	To Cash, draining							
	,, Wrkng Stock at 5s0d		70		2	17	10	0
	,, Feeding do. ,, 5s0d		210		2	52	10	0
	,, Wrkng. do. ,, 6s6d			420	2	136	10	0
1833	,, Field, No. 1.,, £3	18			3	54	0	0
Jany 30	,, Cash for Lime							
	600 Boles   ,, 5s0d				1	150	0	0
	,, Wrkng Stock   ,, 6s6d			30	2	9	15	0
May 10	,, Cash, Rent							
	Crop, 1832 £55 0s					1		
	,, Cash, Income							
	tax at 5 per							
	Cent.           £2 15s							
		18	280	450		490	16	8

FOL. 37

Contra,

Cr.

1833	Boles thrsd.		Acres	Boles	L	P	
Jany 30	20	By Cash for wheat					
		at - £2 14s		60	1	162	0 0
	120	„ Field, No. 2. at £3 0s		18	3	54	0 0
	81	„ Wrkng Stock „ £9 0s	2		2	18	0 0
		„ Feeding do. „ £9 0s	1		2	9	0 0
May 10		„ Cash 40s		22½	1	45	0 0
		„ Field, No. 4., 40s		16	4	32	0 0
		„ Fdng. Stock „ £9 0s	1		2	9	0 0
		„ Balance, for					
		Wheat on					
		hand „ 60s		104	7	312	0 0
	221			4 220½		641	0 0

Contra,

Cr.



FOL. 4.]

*Contra,**Cr.*

1833	Boles thrsd.	By Cash - at 30s.	Acres	Boles	LY	15	0	0
Jany 30	18	By Cash - at 30s.		10	1	15	0	0
	100	„ Working Stock, 30s.		92½	2	138	15	0
		„ Household „ 30s.		15	6	22	10	0
		„ Feeding Stock „ £9.	4	2	36	0	0	
	118			4	117½			
						212	5	0

*Contra,**Cr.*

1833	Boles thrsd.	By Working Stock at £9. „ Feeding do. „ do.	Acres	Boles	2	112	10	0
Jany 30	80			12½	2	112	10	0
				1½	2	13	10	0
					14			
						126	0	0

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FOL. 5]

*Contra,**Cr.*

1833	Poles thrdhd.		Acres	Poles	LF		
Jan'y 30	61	By Cash, for barley at 4ls		44	1	90	4 0
	35½	" Household " 4ls		2	6	4	2 0
		" Feeding Stock, £9	2		2	18	0 0
May 10		" Field, No. 6. " 42s		12	5	25	4 0
		" Working Stock, £9			2	4	10 0
		" Feeding do. " do.			2	6	15 0
		" Balance, Oats on hand " 36s	38	7	68	8	0
	<hr/> 96½		<hr/> 3½	<hr/> 96		<hr/> 217	<hr/> 3 0

*Contra,**Cr.*

1833	Poles thrdhd.		Acres	Poles			
Jan'y 30	32	By Wrkng. Stock at £9.	2½	2	22	10	0
		" Household " do.	2½	6	20	5	0
		" Field, No. 3. " do.	4	4	2	5	0
May 9		" Feeding Stock, " do.	6		2	54	0 0
		" Field, No. 1. " 4ls.		25	3	51	5 0
		" Working Stock, " do.		7	2	14	7 0
	<hr/> 32		<hr/> 11	<hr/> 32		<hr/> 164	<hr/> 12 0

*Dr.*

*Field, No. 7.*

FOL. 6

1833		Boles	Loads	Yngs.	LW		
<i>May</i>	10 To Cash, Rent						
	1832 £16 0s						
"	Cash, Income tax, at 5 3/4 Cent £ 0 16s					1	16 16 0
"	Cash for seed						
	Oats - at 3ls	15				1	23 5 0
"	Wrkng. Stock,,6s6d			67	2	21 15 6	
		15		67		61 16 6	

Dr.

### *Household,*

<b>1833</b>								
<i>Jany 30</i>	To Field, No. 3.	-	-	4	22	10	0	
	„ do. No. 5.	-	-	5	4	2	0	
	„ do. No. 6.	-	-	5	20	5	0	
<i>May 10</i>	„ Cash	-	-	1	41	3	0	
					88	0	0	

Dr.

A. B.

1833	To Balance due him	-	-	7	100	0	0
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FOL. 6]

Contra,

Cr.

Contra,

Cr.

1833	By Profit and Loss	-	7	88	0	0
			88	0	0	-

Contra.

Cr

*Dr.*            *Profit & Loss,*            [FOL. 7]

1833			LF			
To Field, No. 2.	-	-	3	490	16	8
" do. No. 7.	-	-	6	30	6	6
" Household	-	-	6	88	0	0
" Capital, net gain, after paying Household, &c.	-	-	1	78	16	8½
			687	19	10½	

1833	<i>Dr.</i>	<i>Balance,</i>				
To Cash in hand	-	-	1	170	12	2½
" Working Stock valued at	-	-	2	447	1	0
" Feeding Stock, valued at	-	-	2	174	15	0
" Field, No. 1. Wheat in hand at Market price	-	-	3	312	0	0
" do. No. 5. Oats in hand	-	-	5	68	8	0
			1172	16	2½	

FOL. 7]

*Contra,**Cr.*

1833	By Field, No. 1.	-	-	LF	444	18	4½
	„ do. No. 3.	-	-	4	52	19	6
	„ do. No. 4.	-	-	4	32	9	6
	„ do. No. 5.	-	-	5	136	17	9
	„ do. No. 6.	-	-	5	20	14	9
					687	19	10½

1833	<i>Contra,</i>	<i>Cr.</i>					
	By A. B. due to him	-	-	6	100	0	0
	„ Capital, net worth	-	-	1	1072	16	2½
					1172	16	2½







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